



**DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
TWO YEARS ENDED JUNE 30, 2002**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2003-55
June 26, 2003
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

June 2003

The following areas of concern were discovered as a result of an audit conducted by our office of the Department of Revenue, Division of Taxation and Collection, Sales and Use Tax.

The Department of Revenue (DOR) does not track information regarding all 115 sales and use tax exemptions currently provided by state law and, as a result, cannot determine the effects on state revenue related to each of the exemptions. DOR records indicate adjustments to gross sales receipts totaling approximately \$110 billion and \$108 billion in fiscal years 2002 and 2001, respectively. The taxpayer is not required to provide detailed information of what is included in the adjustments total reported on the sales and use tax returns. In addition, according to DOR personnel, some taxpayers report only taxable sales and do not include gross sales receipt or adjustment amounts on the sales and use tax return.

Because exemption information is not reported and tracked for most exemptions, the cost in terms of reduced state sales and use tax revenue for each exemption cannot be determined, which reduces the general assembly's ability to make informed decisions regarding the propriety of current and possible future exemptions.

Our audit also noted that the DOR lacks procedures to monitor the issuance or use of project exemption certificates issued by tax-exempt entities. Project exemption certificates authorize contractors to purchase materials to be consumed in projects without paying sales tax.

Tax-exempt entities are not required to file a copy of or report information related to tax exemption certificates issued with the DOR. In addition, suppliers are under no obligation to report to the DOR project exemption certificates received from contractors. As a result, the number of project exemption certificates issued, the contractors to which the certificates were issued, the estimated or actual costs of the projects, and the names of suppliers from which tax-exempt materials are purchased are not available. In addition, contractors are not required to maintain records detailing which materials were actually consumed in the project.

Other items in the audit report include:

- The DOR has not determined the appropriate disposition of sales and use tax overpayments submitted by businesses that have closed their sales and use tax registration. As of June 30, 2002, DOR records indicate that approximately \$9.5 million of overpayments related to filing periods older than three years for businesses that have closed their sales and use tax registration accounts.
- State law does not require vendors to return sales and use tax refunds and related interest to the

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original purchaser when applicable, resulting in a windfall for the vendor. During fiscal years 2001 and 2002, the DOR disbursed sales and use tax refunds, including interest, of approximately \$51 million and \$55 million, respectively. In addition to refunds, an undetermined amount of credits were applied to under payments of taxes. For some refunds the vendor is the original purchaser and some refunds are the result of taxpayer errors, quarter-monthly filer estimates, or other circumstances in which sales and use taxes were not collected from a purchaser, and as a result, should be retained by the vendor.

- The state's General Revenue Fund does not receive reimbursement from other funds for their proportionate share of interest paid on refunds of sales and use taxes. Estimates indicate that interest payments totaling approximately \$10.6 million are due to the state's General Revenue Fund from other state and local funds for the two years ended June 30, 2002.

All of these matters have been included in previous audits.

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Honorable Bob Holden, Governor
and
Carol Russell Fischer, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City, MO 65102

We have audited the accompanying Combined Statements of Receipts and Distributions - State Funds; Combined Statements of Receipts, Distributions, and Changes in Cash and Investments - Local Funds; and Combined Statements of Additions, Deductions, and Changes in Cash and Investments - Custodial Accounts of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the years ended June 30, 2002 and 2001. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts of and distributions to the various state funds; the receipts,

distributions, and changes in cash and investments of the various local funds; and the additions, deductions, and changes in cash and investments of the various custodial accounts as of and for the years ended June 30, 2002 and 2001, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated January 10, 2003, on our consideration of the agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill
State Auditor

January 10, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Robyn Lamb
Audit Staff:	Jeffrey Wilson
	Susan L. Fifer
	Gary A. Raines
	Linette Kesel



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Bob Holden, Governor
and
Carol Russell Fischer, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City, MO 65102

We have audited the financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation as of and for the years ended June 30, 2002 and 2001, and have issued our report thereon dated January 10, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection are free of material misstatement, we performed tests of the agency's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection, we considered the

agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of the Department of Revenue, Division of Taxation and Collection and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

January 10, 2003 (fieldwork completion date)

Financial Statements

Exhibit A-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
YEAR ENDED JUNE 30, 2002

	General Revenue Fund - State	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS											
Highway use tax	\$ 0	0	1,679,813	0	41,231,814	671,926	0	671,927	10,245,787	0	54,501,267
Marine and ATV sales and use tax	8,080,185	0	333,718	0	0	133,487	2,669,052	133,488	0	0	11,349,930
Motor vehicle sales tax	123,432,851	0	10,058,651	42,262	0	4,023,466	40,181,143	4,023,468	119,082,317	1,609,220	302,453,378
Sales and use tax	<u>1,683,272,977</u>	<u>4,304,180</u>	<u>78,472,997</u>	<u>1,665</u>	<u>0</u>	<u>31,391,387</u>	<u>624,290,851</u>	<u>31,391,387</u>	<u>10,513,012</u>	<u>142,068</u>	<u>2,463,780,524</u>
Total Receipts	<u>1,814,786,013</u>	<u>4,304,180</u>	<u>90,545,179</u>	<u>43,927</u>	<u>41,231,814</u>	<u>36,220,266</u>	<u>667,141,046</u>	<u>36,220,270</u>	<u>139,841,116</u>	<u>1,751,288</u>	<u>2,832,085,099</u>
DISTRIBUTIONS											
Transmitted to State Treasurer	<u>1,814,786,013</u>	<u>4,304,180</u>	<u>90,545,179</u>	<u>43,927</u>	<u>41,231,814</u>	<u>36,220,266</u>	<u>667,141,046</u>	<u>36,220,270</u>	<u>139,841,116</u>	<u>1,751,288</u>	<u>2,832,085,099</u>
Total Distributions	<u>1,814,786,013</u>	<u>4,304,180</u>	<u>90,545,179</u>	<u>43,927</u>	<u>41,231,814</u>	<u>36,220,266</u>	<u>667,141,046</u>	<u>36,220,270</u>	<u>139,841,116</u>	<u>1,751,288</u>	<u>2,832,085,099</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

DEPARTMENT OF REVEUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
YEAR ENDED JUNE 30, 2001

	General Revenue Fund - State	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS											
Highway use tax	\$ 0	0	1,523,113	0	37,593,910	609,251	0	609,253	9,299,870	0	49,635,397
Marine and ATV sales and use tax	7,460,568	0	307,246	0	0	122,901	2,458,119	122,902	0	0	10,471,736
Motor vehicle sales tax	110,345,100	0	8,981,109	44,686	0	3,590,278	35,912,161	3,590,279	106,302,164	1,436,515	270,202,292
Sales and use tax	1,682,780,457	4,546,062	77,290,075	3,546	0	30,915,058	614,816,995	30,915,058	10,341,331	139,748	2,451,748,330
Total Receipts	1,800,586,125	4,546,062	88,101,543	48,232	37,593,910	35,237,488	653,187,275	35,237,492	125,943,365	1,576,263	2,782,057,755
DISTRIBUTIONS											
Transmitted to State Treasurer	1,800,586,125	4,546,062	88,101,543	48,232	37,593,910	35,237,488	653,187,275	35,237,492	125,943,365	1,576,263	2,782,057,755
Total Distributions	1,800,586,125	4,546,062	88,101,543	48,232	37,593,910	35,237,488	653,187,275	35,237,492	125,943,365	1,576,263	2,782,057,755
RECEIPTS OVER (UNDER) DISTRIBUTIONS	0	0	0	0	0	0	0	0	0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	Local Fuel Tax Trust Fund	Local Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS					
Motor vehicle sales tax, use tax, and fees	\$ 70,291,388	0	0	0	70,291,388
Sales tax	0	1,430,875,807	0	0	1,430,875,807
Use tax	0	0	(8,567)	63,585,123	63,576,556
Interest income	205,554	1,986,073	7,965	62,314	2,261,906
Transfers in	182,268,483	199,178,770	0	14,699	381,461,952
Total Receipts	<u>252,765,425</u>	<u>1,632,040,650</u>	<u>(602)</u>	<u>63,662,136</u>	<u>1,948,467,609</u>
DISTRIBUTIONS					
Political subdivisions	252,988,185	1,606,945,439	0	61,385,716	1,921,319,340
General Revenue Fund - State	0	16,096,079	0	620,058	16,716,137
Total Distributions	<u>252,988,185</u>	<u>1,623,041,518</u>	<u>0</u>	<u>62,005,774</u>	<u>1,938,035,477</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	(222,760)	8,999,132	(602)	1,656,362	10,432,132
CASH AND INVESTMENTS, JULY 1	6,405,335	134,877,371	176,547	2,507,343	143,966,596
CASH AND INVESTMENTS, JUNE 30	<u>\$ 6,182,575</u>	<u>143,876,503</u>	<u>175,945</u>	<u>4,163,705</u>	<u>154,398,728</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2001

	Local Fuel Tax Trust Fund	Local Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS					
Motor vehicle sales tax, use tax, and fees	\$ 67,661,030	0	0	0	67,661,030
Sales tax	0	1,377,768,726	0	0	1,377,768,726
Use tax	0	0	0	38,940,396	38,940,396
Reimbursements/withholdings from political subdivisions	0	0	696,704	0	696,704
Interest Income	501,115	4,654,189	40,040	103,172	5,298,516
Transfers in	181,592,156	179,218,127	0	11,619	360,821,902
Total Receipts	<u>249,754,301</u>	<u>1,561,641,042</u>	<u>736,744</u>	<u>39,055,187</u>	<u>1,851,187,274</u>
DISTRIBUTIONS					
Political subdivisions	250,070,785	1,554,481,320	0	39,030,823	1,843,582,928
General Revenue Fund - State	0	15,554,815	0	394,251	15,949,066
Transfers to General Revenue Fund - State	0	0	1,088,202	0	1,088,202
Total Distributions	<u>250,070,785</u>	<u>1,570,036,135</u>	<u>1,088,202</u>	<u>39,425,074</u>	<u>1,860,620,196</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	(316,484)	(8,395,093)	(351,458)	(369,887)	(9,432,922)
CASH AND INVESTMENTS, JULY 1	<u>6,721,819</u>	<u>143,272,464</u>	<u>528,005</u>	<u>2,877,230</u>	<u>153,399,518</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 6,405,335</u>	<u>134,877,371</u>	<u>176,547</u>	<u>2,507,343</u>	<u>143,966,596</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
YEAR ENDED JUNE 30, 2002

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Credit Card Sales Tax Collections Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS												
Miscellaneous tax collections	\$ 46,035	22,943,024	30,014	829,792,492	0	0	0	0	1,880,454	542	1,170,330,062	2,025,022,623
Protested tax collections	0	0	0	0	531	450,178	453,906	0	0	0	0	904,615
Bond collections	0	0	0	0	0	0	0	4,201,572	0	0	0	4,201,572
Interest	1,972	147,428	12	162,663	58	264,427	250,479	0	204	2,163	160,437	989,843
Total Additions	<u>48,007</u>	<u>23,090,452</u>	<u>30,026</u>	<u>829,955,155</u>	<u>589</u>	<u>714,605</u>	<u>704,385</u>	<u>4,201,572</u>	<u>1,880,658</u>	<u>2,705</u>	<u>1,170,490,499</u>	<u>2,031,118,653</u>
DEDUCTIONS												
Miscellaneous taxes and interest	262,548	20,717,103	32,640	836,155,865	0	0	0	0	1,880,649	0	1,171,656,457	2,030,705,262
Protested taxes and interest	0	0	0	0	7,301	11,844,085	8,010,179	0	0	0	0	19,861,565
Bonds and interest	0	0	0	0	0	0	0	3,570,876	0	0	0	3,570,876
Total Deductions	<u>262,548</u>	<u>20,717,103</u>	<u>32,640</u>	<u>836,155,865</u>	<u>7,301</u>	<u>11,844,085</u>	<u>8,010,179</u>	<u>3,570,876</u>	<u>1,880,649</u>	<u>0</u>	<u>1,171,656,457</u>	<u>2,054,137,703</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	(214,541)	2,373,349	(2,614)	(6,200,710)	(6,712)	(11,129,480)	(7,305,794)	630,696	9	2,705	(1,165,958)	(23,019,050)
CASH AND INVESTMENTS, JULY 1	214,724	4,931,700	2,614	8,493,103	7,256	15,035,151	11,490,103	31,414,296	22	94,820	2,862,122	74,545,911
CASH AND INVESTMENTS, JUNE 30	<u>\$ 183</u>	<u>7,305,049</u>	<u>0</u>	<u>2,292,393</u>	<u>544</u>	<u>3,905,671</u>	<u>4,184,309</u>	<u>32,044,992</u>	<u>31</u>	<u>97,525</u>	<u>1,696,164</u>	<u>51,526,861</u>

FOOTNOTES:

- (1) Held by the state treasurer in trust.
(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
YEAR ENDED JUNE 30, 2001

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Credit Card Sales Tax Collections Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS												
Miscellaneous tax collections	\$ 58,250	22,477,370	70,011	789,601,593	0	0	0	0	80,008	21	1,429,217,106	2,241,504,359
Protested tax collections	0	0	0	0	0	1,369,702	1,426,412	0	0	0	0	2,796,114
Bond collections	0	0	0	0	0	0	0	3,753,908	0	0	0	3,753,908
Interest	9,536	302,553	50	894,751	333	745,179	663,177	0	22	5,146	583,754	3,204,501
Total Additions	67,786	22,779,923	70,061	790,496,344	333	2,114,881	2,089,589	3,753,908	80,030	5,167	1,429,800,860	2,251,258,882
DEDUCTIONS												
Miscellaneous taxes and interest	0	22,612,334	67,508	796,445,023	0	0	0	0	80,008	0	1,429,725,278	2,248,930,151
Protested taxes and interest	0	0	0	0	0	1,705,609	1,716,376	0	0	0	0	3,421,985
Bonds and interest	0	0	0	0	0	0	0	2,882,469	0	0	0	2,882,469
Total Deductions	0	22,612,334	67,508	796,445,023	0	1,705,609	1,716,376	2,882,469	80,008	0	1,429,725,278	2,255,234,605
ADDITIONS OVER (UNDER) DEDUCTIONS	67,786	167,589	2,553	(5,948,679)	333	409,272	373,213	871,439	22	5,167	75,582	(3,975,723)
CASH AND INVESTMENTS, JULY 1	146,938	4,764,111	61	14,441,782	6,923	14,625,879	11,116,890	30,542,857	0	89,653	2,786,540	78,521,634
CASH AND INVESTMENTS, JUNE 30	\$ 214,724	4,931,700	2,614	8,493,103	7,256	15,035,151	11,490,103	31,414,296	22	94,820	2,862,122	74,545,911

FOOTNOTES:

(1) Held by the state treasurer in trust.

(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 84,707	71,224	45,796	0	0	0	0	0	201,727
Advance	149,769	146,864	0	9,827	0	0	0	0	306,460
Airport Drive	156,815	76,432	0	0	0	0	0	0	233,247
Alba	14,672	0	0	0	0	0	0	0	14,672
Albany	152,560	76,280	0	0	0	0	0	0	228,840
Alexandria	10,734	0	0	0	0	0	0	0	10,734
Alton	88,775	85,902	0	0	0	0	0	0	174,677
Amsterdam	10,980	0	0	0	0	0	0	0	10,980
Anderson	178,673	0	85,322	0	0	0	0	0	263,995
Annapolis	16,985	8,493	8,492	0	0	0	0	0	33,970
Appleton City	136,756	0	0	0	0	0	0	0	136,756
Arbyrd	28,508	0	0	0	0	0	0	0	28,508
Arcadia	58,935	0	0	0	0	0	0	0	58,935
Archie	44,030	0	0	0	0	44,030	0	0	44,030
Argyle	9,714	0	0	0	0	0	0	0	9,714
Arnold	4,112,181	1,002,604	0	0	0	0	0	0	5,114,785
Arrow Rock	16,436	4,107	0	0	0	0	0	0	20,543
Ash Grove	107,347	48,731	0	8,612	0	0	0	0	164,690
Ashland	206,420	96,429	0	0	0	0	0	0	302,849
Atlanta	14,753	0	0	0	0	0	0	0	14,753
Augusta	54,118	27,068	0	0	0	0	0	0	81,186
Aurora	818,194	0	387,840	0	0	0	0	0	1,206,034
Auxvasse	63,518	0	29,159	0	0	0	0	0	92,677
Ava	255,695	390,032	0	23,396	0	0	0	0	669,123
Avondale	16,457	0	0	0	0	0	0	0	16,457
Bagnell	7,298	0	0	0	0	0	0	0	7,298
Bakersfield	10,765	0	0	0	0	0	0	0	10,765
Ballwin	0	2,441,111	0	0	0	0	0	0	2,441,111
Bates City	80,956	39,818	0	15,671	0	0	0	0	136,445
Battlefield	40,310	0	30,470	0	0	0	0	0	70,780
Bel-Nor	0	98,839	0	6,667	0	0	0	0	105,506

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SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Bel-Ridge	0	247,870	0	0	0	0	0	0	247,870
Bella Villa	0	43,377	0	2,919	0	0	0	0	46,296
Bellefontaine Neighbors	0	633,212	0	0	0	0	0	0	633,212
Bell City	14,043	0	0	0	0	0	0	0	14,043
Belle	118,191	33,864	53,617	0	0	0	0	0	205,672
Bellflower	13,495	5,613	5,613	0	0	0	0	0	24,721
Belton	1,772,236	1,772,544	886,118	0	0	0	0	0	4,430,898
Benton	49,851	0	0	0	0	0	0	0	49,851
Berger	7,073	0	0	0	0	0	0	0	7,073
Berkeley	0	665,739	0	0	0	0	0	0	665,739
Bernie	97,628	48,771	0	0	0	0	0	0	146,399
Bethany	531,807	303,793	0	0	0	0	0	0	835,600
Beverly Hills	0	58,284	0	0	0	0	0	0	58,284
Bevier	43,730	0	17,315	0	0	0	0	0	61,045
Biehle	5,336	0	0	0	0	0	0	0	5,336
Billings	58,773	0	0	0	0	0	0	0	58,773
Birch Tree	42,998	21,603	20,017	0	0	0	0	0	84,618
Birmingham	7,290	0	0	0	0	0	0	0	7,290
Bismarck	90,275	0	40,387	0	0	0	0	0	130,662
Black Jack	0	366,653	0	25,149	0	0	0	0	391,802
Blackburn	7,400	0	0	0	0	0	0	0	7,400
Blackwater	6,232	3,116	0	0	0	0	0	0	9,348
Blairstown	9,963	0	0	0	0	0	0	0	9,963
Bland	33,769	16,939	0	0	0	0	0	0	50,708
Bloomfield	105,544	13,778	0	15	0	0	0	0	119,337
Bloomsdale	38,969	0	0	0	0	0	0	0	38,969
Blue Springs	5,873,300	0	2,790,277	0	0	0	0	0	8,663,577
Bolivar	1,481,789	741,351	714,665	0	0	0	0	0	2,937,805
Bonne Terre	391,501	92,840	185,689	0	0	0	0	0	670,030
Boonville	850,444	403,645	0	0	0	0	0	0	1,254,089
Bourbon	150,002	0	72,421	0	0	0	0	0	222,423
Bowling Green	462,763	100,607	200,742	0	0	0	0	0	764,112

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Branson	7,853,984	0	3,907,234	0	0	0	0	0	11,761,218
Branson West	669,667	334,833	334,668	0	0	0	0	0	1,339,168
Braymer	58,363	0	0	0	0	0	0	0	58,363
Breckenridge Hills	0	224,569	0	0	0	0	0	0	224,569
Breckenridge	13,725	0	0	19,528	0	0	0	0	33,253
Brentwood	0	3,646,311	0	0	0	0	0	0	3,646,311
Bridgeton	0	3,721,778	0	0	0	0	0	0	3,721,778
Brookfield	675,742	169,062	320,696	89,942	0	0	0	0	1,255,442
Brookline Station	17,201	0	0	0	0	0	0	0	17,201
Browning	11,353	0	0	1,080	0	0	0	0	12,433
Brumley	7,163	0	0	0	0	0	0	0	7,163
Brunswick	104,008	0	4	0	0	0	0	0	104,012
Bucklin	30,712	0	0	7,805	0	0	0	0	38,517
Buckner	162,967	81,454	0	18,840	0	0	0	0	263,261
Buffalo	560,799	0	268,560	0	0	0	0	0	829,359
Bull Creek Village	5,678	0	0	0	0	0	0	0	5,678
Bunker	16,650	0	0	0	0	0	0	0	16,650
Butler	573,829	89,648	286,885	0	0	0	0	0	950,362
Bynes Mill	104,746	0	0	0	0	0	0	0	104,746
Cabool	244,855	122,496	0	0	0	0	0	0	367,351
Caledonia	11,991	0	0	0	0	0	0	0	11,991
Calhoun	11,297	4,448	0	0	0	0	0	0	15,745
California	436,783	0	0	0	0	0	0	0	436,783
Callao	8,803	0	0	0	0	0	0	0	8,803
Camdenton	1,062,759	531,333	521,109	0	0	0	0	0	2,115,201
Cameron	1,113,711	556,683	0	0	0	0	0	0	1,670,394
Campbell	114,451	0	0	0	0	0	0	0	114,451
Canton	151,984	56,970	0	0	0	0	0	0	208,954
Cape Girardeau	7,579,294	3,787,527	3,683,716	0	0	0	0	0	15,050,537
Cardwell	20,091	0	0	0	0	0	0	0	20,091
Carl Junction	214,715	0	89,358	0	0	0	0	0	304,073
Carrollton	369,294	0	184,532	0	0	0	0	0	553,826

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Cartersville	63,237	31,618	26,192	8,310	0	0	0	0	129,357
Carthage	1,588,350	758,331	759,327	0	0	0	0	0	3,106,008
Caruthersville	484,026	241,998	0	0	0	0	0	0	726,024
Cassville	543,034	543,522	0	0	0	0	0	0	1,086,556
Center	37,698	0	0	0	0	0	0	0	37,698
Centertown	23,404	0	0	0	0	0	0	0	23,404
Centerville	9,547	0	0	0	0	0	0	0	9,547
Centralia	269,357	12,381	140,665	0	0	0	0	0	422,403
Chaffee	153,212	76,586	0	0	0	0	0	0	229,798
Chamois	22,666	0	0	0	0	0	0	0	22,666
Charlack	0	80,526	0	0	0	0	0	0	80,526
Charleston	447,212	0	215,429	0	0	0	0	0	662,641
Chesterfield	0	4,689,860	0	0	0	0	0	0	4,689,860
Chilhowee	18,557	0	0	0	0	0	0	0	18,557
Chillicothe	1,414,446	674,747	674,833	0	0	0	0	0	2,764,026
Clarence	70,996	0	0	0	0	0	0	0	70,996
Clarksburg	2,943	0	0	0	0	0	0	0	2,943
Clarksville	29,881	0	0	0	0	0	0	0	29,881
Clarkton	52,351	0	0	0	0	0	0	0	52,351
Clayton	0	2,630,662	0	0	0	0	0	0	2,630,662
Cleveland	36,929	0	0	0	0	0	0	0	36,929
Clever	49,101	24,574	0	0	0	0	0	0	73,675
Climax Springs	2,113	0	0	0	0	0	0	0	2,113
Clinton	1,620,441	1,196,224	773,348	169,046	0	0	0	0	3,759,059
Cole Camp	90,006	0	37,717	0	0	0	0	0	127,723
Collins	54,738	0	0	2,578	0	0	0	0	57,316
Columbia	15,414,341	7,452,815	7,475,588	0	0	0	0	0	30,342,744
Concordia	292,776	285,828	69,812	0	0	0	0	0	648,416
Conway	58,463	29,231	0	0	0	0	0	0	87,694
Corder	10,469	5,234	0	4,724	0	0	0	0	20,427
Cottleville	228,631	0	0	0	0	0	0	0	228,631
Country Club Hills	0	78,001	0	0	0	0	0	0	78,001

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YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Country Club Village	30,915	0	0	0	0	0	0	0	30,915
Craig	14,417	0	0	0	0	0	0	0	14,417
Crane	91,278	0	42,273	12,960	0	0	0	0	146,511
Creighton	17,309	0	0	0	0	0	0	0	17,309
Crestwood	0	3,875,513	0	0	0	0	0	0	3,875,513
Creve Coeur	0	2,360,680	0	0	0	0	0	0	2,360,680
Crocker	93,552	0	0	0	0	0	0	0	93,552
Crystal City	736,148	353,275	0	0	0	0	0	0	1,089,423
Crystal Lake	2,078	0	0	0	0	0	0	0	2,078
Crystal Lake Park	0	27,919	0	0	0	0	0	0	27,919
Cuba	543,498	0	271,701	0	0	0	0	0	815,199
Curryville	4,158	0	0	0	0	0	0	0	4,158
De Soto	816,444	391,209	0	0	0	0	0	0	1,207,653
Dearborn	29,781	0	0	0	0	0	0	0	29,781
Deepwater	14,522	0	0	0	0	0	0	0	14,522
Dellwood	0	514,247	0	0	0	0	0	0	514,247
Delta	28,866	13,105	0	0	0	0	0	0	41,971
Des Peres	0	2,530,953	0	216,336	0	0	0	0	2,747,289
Desloge	646,552	307,702	307,703	0	0	0	0	0	1,261,957
Dexter	1,012,419	1,098,176	0	0	0	0	0	0	2,110,595
Diamond	40,644	0	0	0	0	0	0	0	40,644
Diggins	14,529	0	0	0	0	0	0	0	14,529
Dixon	132,667	0	58,836	0	0	0	0	0	191,503
Doniphan	390,157	0	187,688	0	0	0	0	0	577,845
Doolittle	26,260	0	0	0	0	0	0	0	26,260
Drexel	88,598	44,299	0	0	0	0	0	0	132,897
Dudley	33,708	0	0	0	0	0	0	0	33,708
Duenweg	60,990	30,784	0	0	0	0	0	0	91,774
Duquesne	127,410	0	0	0	0	0	0	0	127,410
Dutchtown	6,945	0	0	0	0	0	0	0	6,945
Eagleville	75,687	38,513	18,922	0	0	0	0	0	133,122
East Lynne	5,656	2,828	0	0	0	0	0	0	8,484

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
East Prairie	191,381	0	0	0	0	0	0	0	191,381
Easton	8,561	0	0	0	0	0	0	0	8,561
Edgar Springs	12,891	0	0	0	0	0	0	0	12,891
Edgerton	26,172	0	0	0	0	0	0	0	26,172
Edina	121,005	0	0	0	0	0	0	0	121,005
Edmundson	0	356,502	0	11,424	0	0	0	0	367,926
El Dorado Springs	381,200	190,591	0	0	0	0	0	0	571,791
Eldon	829,936	486,690	310,795	0	0	0	0	0	1,627,421
Ellington	242,458	58,820	0	0	0	0	0	0	301,278
Ellisville	0	1,540,560	0	0	0	0	0	0	1,540,560
Ellsinore	31,464	15,051	0	0	0	0	0	0	46,515
Elsberry	155,666	0	68,683	10,571	0	0	0	0	234,920
Eminence	66,044	31,569	13,527	0	0	0	0	0	111,140
Emma	11,108	0	0	0	0	0	0	0	11,108
Eolia	22,222	0	0	0	0	0	0	0	22,222
Essex	16,200	0	0	0	0	0	0	0	16,200
Eureka	0	1,993,936	0	0	0	0	0	0	1,993,936
Everton	13,364	0	0	0	0	0	0	0	13,364
Ewing	25,674	0	0	0	0	0	0	0	25,674
Excelsior Springs	1,357,944	680,277	647,341	176,036	0	0	0	0	2,861,598
Exeter	15,712	0	0	0	0	0	0	0	15,712
Fair Grove	85,665	42,833	42,833	0	0	0	0	0	171,331
Fair Play	5,550	9,903	9,903	0	0	0	0	0	25,356
Fairfax	37,753	0	0	0	0	0	0	0	37,753
Fairview	12,868	0	0	0	0	0	0	0	12,868
Farber	12,939	0	0	0	0	0	0	0	12,939
Farmington	2,684,178	1,342,089	0	0	0	0	0	0	4,026,267
Fayette	165,832	18,824	0	0	0	0	0	0	184,656
Fenton	0	2,862,015	0	0	0	0	0	0	2,862,015
Ferguson	0	1,446,570	0	0	0	0	0	0	1,446,570
Ferrelview	19,176	0	0	0	0	0	0	0	19,176
Festus	2,385,981	582,933	1,165,905	0	0	0	0	0	4,134,819

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Fisk	24,557	11,234	0	0	0	0	0	0	35,791
Flat River	22	11	11	0	0	0	0	0	44
Flint Hill	85,550	0	0	0	0	0	0	0	85,550
Flordell Hills	0	54,635	0	3,708	0	0	0	0	58,343
Florissant	0	4,621,530	0	0	0	0	0	0	4,621,530
Foley	10,148	0	0	0	0	0	0	0	10,148
Fordland	34,903	0	0	0	0	0	0	0	34,903
Forest City	14,070	0	0	0	0	0	0	0	14,070
Foristell	133,967	66,984	0	29,172	0	0	0	0	230,123
Forsyth	245,854	235,046	0	0	0	0	0	0	480,900
Frankford	10,543	0	0	0	0	0	0	0	10,543
Franklin	4,346	2,173	2,173	0	0	0	0	0	8,692
Fredericktown	449,786	0	213,093	0	0	0	0	0	662,879
Freeburg	116,378	29,095	0	0	0	0	0	0	145,473
Freeman	35,590	0	0	0	0	0	0	0	35,590
Fremont Hills	18,480	0	0	1,536	0	0	0	0	20,016
Frontenac	0	737,726	0	0	0	0	0	0	737,726
Fulton	1,241,728	620,931	620,864	0	0	0	0	0	2,483,523
Gainesville	154,282	0	0	0	0	0	0	0	154,282
Galena	21,886	0	0	0	0	0	0	0	21,886
Gallatin	112,252	0	0	11,637	0	0	0	0	123,889
Garden City	103,934	0	47,245	0	0	0	0	0	151,179
Gasconade	4,566	0	0	0	0	0	0	0	4,566
Gerald	102,636	0	48,447	0	0	0	0	0	151,083
Gerster	796	0	0	0	0	0	0	0	796
Gideon	34,692	0	0	0	0	0	0	0	34,692
Gilliam	3,833	479	0	0	0	0	0	0	4,312
Gilman City	17,342	0	0	0	0	0	0	0	17,342
Gladstone	3,210,696	2,141,394	1,517,860	0	0	0	0	0	6,869,950
Glasgow	94,021	23,482	43,422	0	0	0	0	0	160,925
Glendale	0	473,207	0	22,855	0	0	0	0	496,062
Golden City	34,100	19,475	19,485	0	0	0	0	0	73,060

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Goodman	54,456	0	0	0	0	0	0	0	54,456
Gower	76,225	19,081	0	23,001	0	0	0	0	118,307
Grain Valley	457,568	209,639	209,639	0	0	0	0	0	876,846
Granby	189,304	35,491	0	0	0	0	0	0	224,795
Grandin	2,032	0	0	0	0	0	0	0	2,032
Grandview	2,860,683	1,552,884	1,354,289	0	0	0	0	0	5,767,856
Grant City	79,455	306	0	0	0	0	0	0	79,761
Grantwood	0	51,306	0	3,487	0	0	0	0	54,793
Gravois Mills	42,311	0	0	0	0	0	0	0	42,311
Green City	44,960	22,480	0	0	0	0	0	0	67,440
Green Park	0	215,620	0	0	0	0	0	0	215,620
Green Ridge	29,840	0	0	0	0	0	0	0	29,840
Greenfield	118,679	0	0	0	0	0	0	0	118,679
Greentop	19,478	0	0	0	0	0	0	0	19,478
Greenville	32,359	30,756	0	0	0	0	0	0	63,115
Greenwood	257,395	115,578	115,576	0	0	0	0	0	488,549
Hale	23,043	11,486	11,486	0	0	0	0	0	46,015
Hallsville	56,830	0	0	0	0	0	0	0	56,830
Hamilton	113,412	0	56,706	0	0	0	0	0	170,118
Hannibal	2,214,242	2,212,392	0	0	0	0	0	0	4,426,634
Hardin	22,404	0	0	0	0	0	0	0	22,404
Harrisburg	17,108	0	0	0	0	0	0	0	17,108
Harrisonville	1,814,036	509,526	0	0	0	0	0	0	2,323,562
Hartsburg	7,151	0	0	0	0	0	0	0	7,151
Hartville	71,174	35,540	0	0	0	0	0	0	106,714
Hawk Point	37,317	0	0	0	0	0	0	0	37,317
Hayti	261,712	151,165	124,086	0	0	0	0	0	536,963
Hayti Heights	14,492	6,431	0	0	0	0	0	0	20,923
Hazelwood	0	1,643,104	0	399,360	0	0	0	0	2,042,464
Henrietta	20,613	0	0	0	0	0	0	0	20,613
Herculaneum	465,333	0	0	0	0	0	0	0	465,333
Hermann	375,420	90,467	180,960	0	0	0	0	0	646,847

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Hermitage	106,133	52,205	0	7,449	0	0	0	0	165,787
Higbee	19,255	0	9,628	0	0	0	0	0	28,883
Higginsville	523,337	190,161	246,157	0	0	0	0	0	959,655
High Hill	8,804	0	0	0	0	0	0	0	8,804
Highlandville	25,300	0	0	0	0	0	0	0	25,300
Hillsboro	255,719	95,894	0	0	0	0	0	0	351,613
Hillsdale	0	100,652	0	0	0	0	0	0	100,652
Holcomb	34,656	0	0	0	0	0	0	0	34,656
Holden	241,894	0	112,065	23,203	0	0	0	0	377,162
Hollister	801,785	400,892	388,339	0	0	0	0	0	1,591,016
Holt	45,998	48,427	0	0	0	0	0	0	94,425
Holts Summit	268,137	116,094	116,094	37,552	0	0	0	0	537,877
Homestown	1,175	0	0	0	0	0	0	0	1,175
Hornersville	26,524	0	0	0	0	0	0	0	26,524
Houston	408,652	97,787	97,108	0	0	0	0	0	603,547
Howardville	4,473	0	0	191	0	0	0	0	4,664
Humansville	46,622	31,139	0	0	0	0	0	0	77,761
Hunnewell	4,803	0	0	0	0	0	0	0	4,803
Huntsville	45,810	0	22,948	0	0	0	0	0	68,758
Hurley	3,980	0	0	0	0	0	0	0	3,980
Iberia	88,998	67,534	0	0	0	0	0	0	156,532
Illmo-Scott City	54	0	0	0	0	0	0	0	54
Independence	17,103,707	12,631,705	0	0	0	0	0	0	29,735,412
Indian Point (Village of)	140,411	70,205	0	0	0	0	0	0	210,616
Innsbrook (Village of)	28,899	0	0	0	0	0	0	0	28,899
Ironton	206,082	97,878	97,573	0	0	0	0	0	401,533
Jackson	1,706,301	0	828,229	0	0	0	0	0	2,534,530
Jamesport	58,848	0	0	0	0	0	0	0	58,848
Jasper	51,092	25,546	22,708	0	0	0	0	0	99,346
Jefferson City	8,200,283	3,981,895	51	0	0	0	0	0	12,182,229
Jennings	0	1,105,202	0	0	0	0	0	0	1,105,202
Jonesburg	67,641	31,820	0	0	0	0	0	0	99,461

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Joplin	10,263,419	206,898	5,131,574	0	0	0	0	0	15,601,891
Josephville	5,895	0	0	0	0	0	0	0	5,895
Kahoka	175,998	0	0	0	0	0	0	0	175,998
Kansas City	61,162,558	4,772,731	30,584,347	24,808,509	0	0	0	0	121,328,145
Kearney	749,162	349,699	349,553	0	0	0	0	0	1,448,414
Kelso	42,071	0	0	0	0	0	0	0	42,071
Kennett	1,202,938	0	0	0	0	0	0	0	1,202,938
Kidder	30,204	0	0	0	0	0	0	0	30,204
Kimberling City	302,715	289,362	0	0	0	0	0	0	592,077
Kimmswick	47,860	0	23,930	0	0	0	0	0	71,790
King City	92,140	0	0	0	0	0	0	0	92,140
Kingdom City	232,838	116,405	0	0	0	0	0	0	349,243
Kinloch	0	102,394	0	0	0	0	0	0	102,394
Kirksville	2,182,782	535,574	1,062,263	0	0	0	0	0	3,780,619
Kirkwood	0	4,202,710	0	108,594	0	0	0	0	4,311,304
Knob Noster	150,852	69,646	69,647	30,896	0	0	0	0	321,041
Koshkonong	5,015	4,666	0	0	0	0	0	0	9,681
La Belle	37,855	0	0	0	0	0	0	0	37,855
La Grange	55,315	0	0	0	0	0	0	0	55,315
La Monte	71,377	0	0	0	0	0	0	0	71,377
La Plata	81,982	0	0	0	0	0	0	0	81,982
Laddonia	0	12,375	12,375	0	0	0	0	0	24,750
Ladue	0	781,323	0	0	0	0	0	0	781,323
Lake Ozark	465,743	228,439	228,448	0	0	0	0	0	922,630
Lake St. Louis	532,963	0	266,481	0	0	0	0	0	799,444
Lakeside	647	0	0	0	0	0	0	0	647
Lamar	494,098	247,049	247,049	0	0	0	0	0	988,196
Lanagan	18,055	0	0	0	0	0	0	0	18,055
Lancaster	65,761	0	0	0	0	0	0	0	65,761
Lathrop	118,742	59,429	0	0	0	0	0	0	178,171
Laurie	380,731	191,362	0	0	0	0	0	0	572,093
Lawson	174,486	87,243	0	0	0	0	0	0	261,729

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Leadington	166,405	83,202	83,202	13,947	0	0	0	0	346,756
Leadwood	31,368	0	0	0	0	0	0	0	31,368
Lebanon	2,612,349	1,277,101	1,277,104	0	0	0	0	0	5,166,554
Lee's Summit	9,328,342	8,024,762	4,480,782	0	0	0	0	0	21,833,886
Leeton	25,268	12,634	0	0	0	0	0	0	37,902
Levasy	5,996	0	0	0	0	0	0	0	5,996
Lexington	379,008	362,309	0	0	0	0	0	0	741,317
Liberal	32,701	0	0	0	0	0	0	0	32,701
Liberty	3,134,381	2,974,489	64,200	0	0	0	0	0	6,173,070
Licking	208,843	104,391	0	0	0	0	0	0	313,234
Lilbourn	52,557	0	0	1,133	0	0	0	0	53,690
Lincoln	76,758	36,398	0	15,163	0	0	0	0	128,319
Linn	196,864	0	0	0	0	0	0	0	196,864
Linn Creek	79,732	59,540	19,674	18,892	0	0	0	0	177,838
Lockwood	76,166	0	0	4,042	0	0	0	0	80,208
Loma Linda	42,188	0	0	0	0	0	0	0	42,188
Lone Jack	39,195	8,925	0	0	0	0	0	0	48,120
Louisiana	632,650	0	0	51,195	0	0	0	0	683,845
Lowry City	40,048	0	0	8,013	0	0	0	0	48,061
Macks Creek	0	0	0	0	0	0	0	0	10,599
Macon	719,233	0	0	0	0	0	0	0	719,233
Madison	26,730	0	0	0	0	0	0	0	26,730
Malden	530,751	129,154	0	0	0	0	0	0	659,905
Malta Bend	6,201	0	0	0	0	0	0	0	6,201
Manchester	0	1,925,888	0	0	0	0	0	0	1,925,888
Mansfield	112,415	64,197	0	0	0	0	0	0	176,612
Maplewood	0	1,205,729	0	102,619	0	0	0	0	1,308,348
Marble Hill	224,710	112,355	0	0	0	0	0	0	337,065
Marceline	190,136	0	85,945	0	0	0	0	0	276,081
Marionville	129,526	32,465	64,762	0	0	0	0	0	226,753
Marquand	11,171	0	0	0	0	0	0	0	11,171
Marshall	1,268,748	203,302	0	0	0	0	0	0	1,472,050

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Marshfield	820,799	410,458	0	0	0	0	0	0	1,231,257
Marston	70,340	35,176	0	13,668	0	0	0	0	119,184
Marthasville	0	30,440	30,439	6,647	0	0	0	0	67,526
Martinsburg	30,094	0	0	0	0	0	0	0	30,094
Maryland Heights	0	3,926,908	0	0	0	0	0	0	3,926,908
Maryville	1,456,275	1,081,422	0	0	0	0	0	0	2,537,697
Matthews	98,048	48,684	0	0	0	0	0	0	146,732
Maysville	57,995	14,576	28,995	0	0	0	0	0	101,566
Memphis	247,350	0	0	0	0	0	0	0	247,350
Merriam Woods	16,660	0	0	0	0	0	0	0	16,660
Meta	22,580	0	0	0	0	0	0	0	22,580
Mexico	1,353,347	640,132	0	0	0	0	0	0	1,993,479
Middletown	12,443	0	0	0	0	0	0	0	12,443
Milan	218,876	0	0	0	0	0	0	0	218,876
Miller	38,278	0	17,382	0	0	55,660	0	0	55,660
Miner	392,703	388,297	0	10,144	0	0	0	0	791,144
Moberly	1,929,860	1,849,070	924,075	0	0	0	0	0	4,703,005
Mokane	13,259	0	0	0	0	0	0	0	13,259
Monett	1,590,853	793,560	0	0	0	0	0	0	2,384,413
Monroe City	293,239	137,269	0	0	0	0	0	0	430,508
Montgomery City	304,515	0	142,878	0	0	0	0	0	447,393
Montrose	26,907	13,454	0	0	0	0	0	0	40,361
Morehouse	30,671	0	0	0	0	0	0	0	30,671
Morley	12,845	0	0	0	0	0	0	0	12,845
Morrison	7,538	0	0	0	0	0	0	0	7,538
Mosby	106,269	0	0	0	0	0	0	0	106,269
Moscow Mills	259,717	0	125,753	0	0	0	0	0	385,470
Mound City	55,101	55,115	0	0	0	0	0	0	110,216
Mount Vernon	450,518	224,782	0	0	0	0	0	0	675,300
Mountain Grove	829,661	414,805	0	0	0	0	0	0	1,244,466
Mountain View	406,843	0	196,158	0	0	0	0	0	603,001
Naylor	21,354	9,158	9,158	18,766	0	0	0	0	58,436

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Neelyville	9,845	0	0	0	0	0	0	0	9,845
Neosho	1,736,976	975,544	629,304	0	0	0	0	0	3,341,824
Nevada	1,181,308	1,185,406	590,562	0	0	0	0	0	2,957,276
New Bloomfield	25,514	0	0	0	0	0	0	0	25,514
New Cambria	5,203	0	0	0	0	0	0	0	5,203
New Florence	88,554	42,154	42,154	0	0	0	0	0	172,862
New Franklin	38,901	19,449	15,949	0	0	0	0	0	74,299
New Haven	185,764	0	87,724	0	0	0	0	0	273,488
New London	89,801	0	26,645	0	0	0	0	0	116,446
New Madrid	206,048	103,212	0	29,927	0	0	0	0	339,187
New Melle	30,912	0	0	2,434	0	0	0	0	33,346
Newburg	14,903	6,495	6,495	0	0	0	0	0	27,893
Niangua	14,842	0	574	0	0	0	0	0	15,416
Nixa	1,574,909	0	787,454	0	0	0	0	0	2,362,363
Noel	126,657	76,877	59,601	0	0	0	0	0	263,135
Norborne	40,075	0	0	0	0	0	0	0	40,075
Normandy	0	101,062	0	0	0	0	0	0	101,062
North Kansas City	2,917,167	0	1,444,128	0	0	0	0	0	4,361,295
Northmoor	147,003	0	0	0	0	0	0	0	147,003
Northwoods	0	281,776	0	0	0	0	0	0	281,776
Norwood	29,274	12,013	0	0	0	0	0	0	41,287
O'Fallon	8,278,829	0	3,986,830	0	0	0	0	0	12,265,659
Oak Grove	527,176	423,498	423,756	0	0	0	0	0	1,374,430
Oakland	0	90,038	0	0	0	0	0	0	90,038
Oakview	38,885	18,103	0	28,263	0	0	0	0	85,251
Odessa	625,974	391,180	24,475	0	0	0	0	0	1,041,629
Old Monroe	32,194	7,695	7,695	0	0	0	0	0	47,584
Olivette	0	462,579	0	63,864	0	0	0	0	526,443
Oran	47,790	23,932	0	0	0	0	0	0	71,722
Oronogo	30,197	0	0	0	0	0	0	0	30,197
Orrick	40,866	0	17,737	0	0	0	0	0	58,603
Osage Beach	3,533,571	1,747,318	1,748,271	0	0	0	0	0	7,029,160

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Osceola	65,418	21,732	0	0	0	0	0	0	87,150
Otterville	25,278	0	0	0	0	0	0	0	25,278
Owensville	498,317	242,421	242,305	0	0	0	0	0	983,043
Ozark	1,249,690	624,753	0	0	0	0	0	0	1,874,443
Pacific	668,148	0	0	0	0	0	0	0	668,148
Pagedale	0	139,151	0	0	0	0	0	0	139,151
Palmyra	330,132	157,582	0	0	0	0	0	0	487,714
Paris	100,971	45,260	45,260	0	0	0	0	0	191,491
Park Hills	560,472	258,175	258,175	0	0	0	0	0	1,076,822
Parkville	546,896	0	259,731	0	0	0	0	0	806,627
Parkway	15,007	0	0	0	0	0	0	0	15,007
Parma	25,925	0	0	1,057	0	0	0	0	26,982
Pasadena Hills	0	66,330	0	4,510	0	0	0	0	70,840
Pasadena Park	0	29,480	0	0	0	0	0	0	29,480
Pattonsburg	24,761	0	0	2,146	0	0	0	0	26,907
Peculiar	231,855	115,928	105,048	3,573	0	0	0	0	456,404
Perry	75,646	0	35,168	0	0	0	0	0	110,814
Perryville	1,317,285	493,909	658,642	0	0	0	0	0	2,469,836
Pevely	410,941	0	195,743	0	0	0	0	0	606,684
Piedmont	369,169	176,374	176,375	0	0	0	0	0	721,918
Pierce City	50,512	28,828	28,863	0	0	0	0	0	108,203
Pilot Grove	38,940	0	19,470	14,721	0	0	0	0	73,131
Pilot Knob	56,974	28,487	26,751	0	0	0	0	0	112,212
Pine Lawn	0	318,797	0	0	0	0	0	0	318,797
Pineville	48,922	24,461	0	15,340	0	0	0	0	88,723
Plato	6,512	0	0	0	0	0	0	0	6,512
Platte City	514,587	514,587	0	0	0	0	0	0	1,029,174
Platte Woods	73,969	0	36,984	0	0	0	0	0	110,953
Plattsburg	183,922	123,352	0	0	0	0	0	0	307,274
Pleasant Hill	511,166	255,590	233,271	0	0	0	0	0	1,000,027
Pleasant Hope	44,357	8,869	8,869	3,582	0	0	0	0	65,677
Pleasant Valley	203,858	203,943	50,938	0	0	0	0	0	458,739

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Polo	27,698	14,514	26,742	0	0	0	0	0	68,954
Poplar Bluff	3,537,381	2,590,390	0	0	0	0	0	0	6,127,771
Portage Des Sioux	17,013	0	0	0	0	0	0	0	17,013
Portageville	286,243	136,675	0	0	0	0	0	0	422,918
Potosi	555,680	0	0	0	0	0	0	0	555,680
Princeton	100,552	0	0	0	0	0	0	0	100,552
Purdy	46,140	0	0	0	0	0	0	0	46,140
Puxico	103,574	0	0	0	0	0	0	0	103,574
Queen City	29,329	0	0	0	0	0	0	0	29,329
Qulin	26,068	13,106	0	0	0	0	0	0	39,174
Randolph	72,618	0	0	0	0	0	0	0	72,618
Raymore	1,409,550	1,337,024	668,480	0	0	0	0	0	3,415,054
Raytown	2,872,337	666,343	0	0	0	0	0	0	3,538,680
Redings Mill	4,881	0	0	0	0	0	0	0	4,881
Reeds Spring	66,994	33,288	0	0	0	0	0	0	100,282
Republic	804,586	402,263	402,293	0	0	0	0	0	1,609,142
Rich Hill	72,845	0	0	0	0	0	0	0	72,845
Richland	133,923	60,592	60,467	0	0	0	0	0	254,982
Richmond	876,003	0	131,685	0	0	0	0	0	1,007,688
Richmond Heights	0	4,470,308	0	0	0	0	0	0	4,470,308
Ridgeway	33,925	0	0	0	0	0	0	0	33,925
Risco	16,459	0	0	0	0	0	0	0	16,459
River Bend	16,696	0	0	0	0	0	0	0	16,696
Riverside	892,090	0	0	114,266	0	0	0	0	1,006,356
Riverview	0	182,870	0	12,427	0	0	0	0	195,297
Rocheport	19,926	9,963	0	0	0	0	0	0	29,889
Rock Hill	0	771,647	0	0	0	0	0	0	771,647
Rock Port	177,413	88,828	0	27,333	0	0	0	0	293,574
Rockaway Beach	37,680	17,272	17,296	0	0	0	0	0	72,248
Rockville	8,397	0	0	0	0	0	0	0	8,397
Rogersville	193,324	624	89,589	0	0	0	0	0	283,537
Rolla	3,254,103	3,255,287	1,627,021	0	0	0	0	0	8,136,411

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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Rosebud	26,709	0	12,464	0	0	0	0	0	39,173
Russellville	47,926	0	0	0	0	0	0	0	47,926
Rutledge	10,460	0	0	0	0	0	0	0	10,460
Saginaw	17,252	0	0	0	0	0	0	0	17,252
Salem	846,019	422,769	0	0	0	0	0	0	1,268,788
Salisbury	158,491	0	0	0	0	0	0	0	158,491
Sarcoxi	89,035	39,656	39,464	0	0	0	0	0	168,155
Savannah	521,954	0	0	0	0	0	0	0	521,954
Scotsdale	0	3,634	0	0	0	0	0	0	3,634
Scott City	318,556	73,438	146,519	0	0	0	0	0	538,513
Sedalia	3,721,607	3,170,475	1,792,112	0	0	0	0	0	8,684,194
Seligman	70,070	35,101	0	0	0	0	0	0	105,171
Senath	63,722	0	0	0	0	0	0	0	63,722
Seneca	153,756	70,967	70,967	0	0	0	0	0	295,690
Seymour	160,830	0	0	0	0	0	0	0	160,830
Shelbina	216,608	54,138	0	0	0	0	0	0	270,746
Shelbyville	29,433	0	0	0	0	0	0	0	29,433
Sheldon	20,203	0	0	0	0	0	0	0	20,203
Shrewsbury	0	1,031,372	0	0	0	0	0	0	1,031,372
Sikeston	2,673,499	1,339,538	1,336,692	0	0	0	0	0	5,349,729
Silex	27,706	0	0	3,526	0	0	0	0	31,232
Silver Creek	24,545	0	0	0	0	0	0	0	24,545
Slater	107,420	53,711	53,710	0	0	0	0	0	214,841
Smithton	15,697	0	0	0	0	0	0	0	15,697
Smithville	697,477	0	332,394	53,899	0	0	0	0	1,083,770
Southwest City	79,916	0	38,028	31,689	0	0	0	0	149,633
Sparta	70,425	0	0	0	0	0	0	0	70,425
Spickard	5,192	0	0	0	0	0	0	0	5,192
Springfield	32,887,428	7,995,450	3,991,947	2,968,974	0	0	0	0	47,843,799
St. Ann	0	2,770,537	0	0	0	0	0	0	2,770,537
St. Charles	9,463,274	4,569,897	0	0	0	0	0	0	14,033,171
St. Clair	534,840	267,278	0	0	0	0	0	0	802,118

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
St. Elizabeth	17,516	0	0	0	0	0	0	0	17,516
St. James	429,838	0	215,159	0	0	0	0	0	644,997
St. John	0	471,535	0	0	0	0	0	0	471,535
St. Joseph	12,553,384	4,868,656	1,460,529	0	0	0	0	0	18,882,569
St. Louis	48,670,877	56,911,842	26,546,495	19,455,532	0	0	0	0	151,584,746
St. Martins	34,975	0	0	0	0	0	0	0	34,975
St. Mary	21,547	0	10,774	0	0	0	0	0	32,321
St. Peters	11,229,268	1,118,693	5,614,603	0	0	0	0	0	17,962,564
St. Robert	1,160,935	580,462	568,875	0	0	0	0	0	2,310,272
St. Thomas	9,984	0	0	0	0	0	0	0	9,984
Stanberry	0	51,424	0	0	0	0	0	0	51,424
Ste. Genevieve	556,297	263,232	263,233	60,568	0	0	0	0	1,143,330
Steele	121,569	61,234	0	0	0	0	0	0	182,803
Steelville	205,562	102,893	0	0	0	0	0	0	308,455
Stella	2,684	0	0	0	0	0	0	0	2,684
Stewartsville	35,580	17,776	0	0	0	0	0	0	53,356
Stockton	194,593	97,010	97,012	19,273	0	0	0	0	407,888
Stoutland	9,658	0	0	0	0	0	0	0	9,658
Stover	92,327	0	43,368	0	0	0	0	0	135,695
Strafford	186,022	93,011	0	0	0	0	0	0	279,033
Sturgeon	46,445	0	20,693	0	0	0	0	0	67,138
Sugar Creek	330,238	0	0	31,056	0	0	0	0	361,294
Sullivan	1,322,199	660,991	0	0	0	0	0	0	1,983,190
Summersville	44,338	0	11,905	0	0	0	0	0	56,243
Sunrise Beach	120,348	0	27,194	17,039	0	0	0	0	164,581
Sunset Hills	0	1,137,918	0	0	0	0	0	0	1,137,918
Sweet Springs	100,208	45,369	45,369	0	0	0	0	0	190,946
Table Rock Townsite	9,942	0	0	0	0	0	0	0	9,942
Taneyville	10,068	0	0	0	0	0	0	0	10,068
Taos	22,265	0	0	0	0	0	0	0	22,265
Tarkio	161,931	0	0	0	0	0	0	0	161,931
Thayer	339,022	0	0	0	0	0	0	0	339,022

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YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Theodosia	49,457	0	0	0	0	0	0	0	49,457
Tipton	186,087	0	0	0	0	0	0	0	186,087
Town and Country	0	2,573,605	0	0	0	0	0	0	2,573,605
Tracy	1,197	0	0	0	0	0	0	0	1,197
Trenton	697,904	348,710	0	0	0	0	0	0	1,046,614
Trimble	7,827	0	0	0	0	0	0	0	7,827
Troy	1,850,996	0	906,130	0	0	0	0	0	2,757,126
Truesdale	55,115	0	0	0	0	0	0	0	55,115
Tuscumbia	11,067	0	0	0	0	0	0	0	11,067
Twin Oaks	0	247,426	0	0	0	0	0	0	247,426
Union	1,273,433	318,393	636,701	0	0	0	0	0	2,228,527
Unionville	170,639	0	0	0	0	0	0	0	170,639
University City	0	2,384,070	0	151,385	0	0	0	0	2,535,455
Urbana	31,572	0	9,925	0	0	0	0	0	41,497
Urich	56,146	28,109	0	0	0	0	0	0	84,255
Uplands Park	0	27,683	0	1,873	0	0	0	0	29,556
Valley Park	0	667,757	0	0	0	0	0	0	667,757
Van Buren	118,926	56,154	0	0	0	0	0	0	175,080
Vandalia	299,758	149,699	0	0	0	0	0	0	449,457
Vandiver	87,765	0	0	0	0	0	0	0	87,765
Velda	0	91,942	0	0	0	0	0	0	91,942
Velda Village Hills	0	70,108	0	0	0	0	0	0	70,108
Verona	26,679	0	0	0	0	0	0	0	26,679
Versailles	424,214	416,620	0	0	0	0	0	0	840,834
Viburnum	63,627	0	0	0	0	0	0	0	63,627
Vienna	87,001	0	42,035	7,255	0	0	0	0	136,291
Village of Four Seasons	233,377	116,684	0	0	0	0	0	0	350,061
Vinita Park	0	244,877	0	19,910	0	0	0	0	264,787
Vinita Terrace	0	18,295	0	0	0	0	0	0	18,295
Walnut Grove	35,245	0	0	0	0	0	0	0	35,245
Wardell	12,666	0	0	0	0	0	0	0	12,666
Wardsville	25,132	0	0	0	0	0	0	0	25,132

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DIVISION OF TAXATION AND COLLECTION
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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Warrensburg	2,160,423	1,080,190	0	202,338	0	0	0	0	3,442,951
Warrenton	1,179,840	294,959	589,917	0	0	0	0	0	2,064,716
Warsaw	500,877	250,410	242,613	0	0	0	0	0	993,900
Warson Woods	0	221,175	0	0	0	0	0	0	221,175
Washburn	17,072	8,536	8,536	0	0	0	0	0	34,144
Washington	2,671,153	1,335,558	0	194,634	0	0	0	0	4,201,345
Waverly	41,209	0	17,941	0	0	0	0	0	59,150
Wayland	17,388	0	0	0	0	0	0	0	17,388
Waynesville	317,689	233,335	149,053	0	0	0	0	0	700,077
Weaubleau	25,673	0	0	0	0	0	0	0	25,673
Webb City	1,130,625	537,648	537,676	0	0	0	0	0	2,205,949
Webster Groves	0	2,316,158	0	0	0	0	0	0	2,316,158
Weldon Spring	178,283	0	0	0	0	0	0	0	178,283
Wellsville	68,044	19,273	34,020	0	0	0	0	0	121,337
Wellston	0	180,147	0	0	0	0	0	0	180,147
Wentzville	1,973,076	959,546	954,695	707,532	0	0	0	0	4,594,849
West Plains	2,413,557	1,208,755	0	0	0	0	0	0	3,622,312
West Sullivan	3,565	891	0	0	0	0	0	0	4,456
Weston	147,369	0	74,114	20,420	0	0	0	0	241,903
Westphalia	36,919	0	0	6,935	0	0	0	0	43,854
Wheatland	15,265	0	3,099	0	0	0	0	0	18,364
Wheaton	42,653	0	0	0	0	0	0	0	42,653
Wilbur Park	0	28,814	0	0	0	0	0	0	28,814
Wildwood	0	1,332,124	0	0	0	0	0	0	1,332,124
Willard	280,118	246,407	0	17,479	0	0	0	0	544,004
Williamsville	21,628	7,705	0	0	0	0	0	0	29,333
Willow Springs	229,234	130,092	0	0	0	0	0	0	359,326
Windsor	213,333	93,016	0	0	0	0	0	0	306,349
Winfield	55,928	0	26,577	0	0	0	0	0	82,505
Winona	87,015	22,955	22,955	0	0	0	0	0	132,925
Woods Heights	27,609	0	0	4,866	0	0	0	0	32,475
Woodson Terrace	0	330,727	0	16,625	0	0	0	0	347,352

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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2002

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Wright City	165,257	39,203	78,405	0	0	0	0	0	282,865
Wyaconda	6,500	0	0	0	0	0	0	0	6,500
Wyatt	9,139	0	0	0	0	0	0	0	9,139
COUNTIES:									
Adair	0	0	0	0	1,374,377	1,374,089	0	0	2,748,466
Andrew	0	0	0	184,501	441,862	883,718	0	0	1,510,081
Atchison	0	0	0	0	0	754,915	0	0	754,915
Audrain	0	0	0	0	1,011,559	2,023,177	0	0	3,034,736
Barry	0	0	0	0	1,545,103	1,545,469	0	0	3,090,572
Barton	0	0	0	0	447,710	447,714	0	0	895,424
Bates	0	0	0	47,731	0	572,482	0	0	620,213
Benton	0	0	0	0	624,384	681,666	0	0	1,306,050
Bollinger	0	0	0	0	276,201	276,202	0	0	552,403
Boone	0	0	0	0	9,256,029	9,251,908	0	0	18,507,937
Buchanan	0	0	0	0	5,128,932	6,154,664	0	0	11,283,596
Butler	0	0	0	0	2,366,206	2,365,633	0	0	4,731,839
Caldwell	0	0	0	76,907	207,932	416,170	0	0	701,009
Callaway	0	0	0	0	0	1,518,672	0	0	1,518,672
Camden	0	0	0	0	3,587,628	3,586,617	0	0	7,174,245
Cape Girardeau	0	0	0	0	5,311,172	15	0	0	5,311,187
Carroll	0	0	0	36,426	285,433	301,641	0	0	623,500
Carter	0	0	0	0	165,353	165,352	0	0	330,705
Cass	0	0	0	0	4,256,554	4,285,470	0	0	8,542,024
Cedar	0	0	0	0	429,518	239,770	0	0	669,288
Chariton	0	0	0	93,286	228,243	494,794	0	0	816,323
Christian	0	0	0	0	2,179,899	4,356,272	0	0	6,536,171
Clark	0	0	0	0	199,009	597,144	0	0	796,153
Clay	0	0	0	857,114	13,057,613	12,813,623	0	0	26,728,350
Clinton	0	0	0	132,854	526,124	526,074	0	0	1,185,052
Cole	0	0	0	401,864	0	4,653,190	0	0	5,055,054
Cooper	0	0	0	0	662,267	1,654,765	0	0	2,317,032
Crawford	0	0	0	0	823,502	1,362,202	0	0	2,185,704

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Dade	0	0	0	29,530	219,444	219,422	0	0	468,396
Dallas	0	0	0	0	505,607	1,475,932	0	0	1,981,539
Daviess	0	0	0	43,594	0	643,248	0	0	686,842
Dekalb	0	0	0	0	544,157	544,161	0	0	1,088,318
Dent	0	0	0	0	626,306	0	0	0	626,306
Douglas	0	0	0	0	361,350	361,338	0	0	722,688
Dunklin	0	0	0	0	0	1,271,004	0	0	1,271,004
Franklin	0	0	0	0	4,564,631	6,846,614	0	0	11,411,245
Gasconade	0	0	0	0	689,781	690,249	0	0	1,380,030
Gentry	0	0	0	0	0	444,948	0	0	444,948
Greene	0	0	0	0	19,007,575	13,816,485	0	0	32,824,060
Grundy	0	0	0	0	424,003	423,833	0	0	847,836
Harrison	0	0	0	0	0	645,274	0	0	645,274
Henry	0	0	0	62,207	1,116,523	0	0	0	1,178,730
Hickory	0	0	0	0	240,792	481,552	0	0	722,344
Holt	0	0	0	148,685	156,587	547,904	0	0	853,176
Howard	0	0	0	0	251,931	721,634	0	0	973,565
Howell	0	0	0	0	1,840,184	921,071	0	0	2,761,255
Iron	0	0	0	0	297,954	0	0	0	297,954
Jackson	0	0	0	0	40,148,803	29,330,708	0	0	69,479,511
Jasper	0	0	0	0	5,020,204	4,684,878	0	0	9,705,082
Jefferson	0	0	0	0	9,007,228	18,012,559	0	0	27,019,787
Johnson	0	0	0	330,058	1,833,889	3,541,937	0	0	5,705,884
Knox	0	0	0	0	130,841	392,583	0	0	523,424
Laclede	0	0	0	0	1,649,104	1,649,014	0	0	3,298,118
Lafayette	0	0	0	0	1,218,900	1,219,078	0	0	2,437,978
Lawrence	0	0	0	0	1,114,384	1,114,430	0	0	2,228,814
Lewis	0	0	0	256,027	261,872	808,262	0	0	1,326,161
Lincoln	0	0	0	0	1,779,431	4,609,595	0	0	6,389,026
Linn	0	0	0	102,305	577,886	577,887	0	0	1,258,078
Livingston	0	0	0	0	806,219	0	0	0	806,219
Macon	0	0	0	0	573,783	1,003,806	0	0	1,577,589

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Madison	0	0	0	0	382,748	226,572	0	0	609,320
Maries	0	0	0	24,313	218,908	240,524	0	0	483,745
Marion	0	0	0	0	1,434,309	2,151,287	0	0	3,585,596
McDonald	0	0	0	0	622,077	1,188,993	0	0	1,811,070
Mercer	0	0	0	0	139,581	179,541	0	0	319,122
Miller	0	0	0	155,571	1,206,494	1,205,098	0	0	2,567,163
Mississippi	0	0	0	0	405,842	1,014,532	0	0	1,420,374
Moniteau	0	0	0	0	462,470	425,860	0	0	888,330
Monroe	0	0	0	67,831	247,551	247,521	0	0	562,903
Montgomery	0	0	0	0	400,542	720,793	0	0	1,121,335
Morgan	0	0	0	0	847,608	901,155	0	0	1,748,763
New Madrid	0	0	0	0	1,349,610	0	0	0	1,349,610
Newton	0	0	0	0	1,918,656	2,557,439	0	0	4,476,095
Nodaway	0	0	0	0	910,095	909,973	0	0	1,820,068
Oregon	0	0	0	0	349,199	349,200	0	0	698,399
Osage	0	0	0	0	421,320	452,894	0	0	874,214
Ozark	0	0	0	0	236,047	734,332	0	0	970,379
Pemiscot	0	0	0	0	586,174	879,324	0	0	1,465,498
Perry	0	0	0	0	978,680	920,809	0	0	1,899,489
Pettis	0	0	0	305,341	2,301,437	2,311,626	0	0	4,918,404
Phelps	0	0	0	0	2,186,852	2,189,560	0	0	4,376,412
Pike	0	0	0	0	598,502	1,387,410	0	0	1,985,912
Platte	0	0	0	2,264,817	5,154,685	6,247,227	0	0	13,666,729
Polk	0	0	0	0	0	2,255,096	0	0	2,255,096
Pulaski	0	0	0	0	1,292,655	28	0	0	1,292,683
Putnam	0	0	0	0	0	559,386	0	0	559,386
Ralls	0	0	0	0	367,843	730,392	0	0	1,098,235
Randolph	0	0	0	0	1,163,494	0	0	0	1,163,494
Ray	0	0	0	0	751,834	1,503,856	0	0	2,255,690
Reynolds	0	0	0	0	80,646	0	0	0	80,646
Ripley	0	0	0	0	0	382,855	0	0	382,855
Saline	0	0	0	0	873,325	873,301	0	0	1,746,626

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Schuyler	0	0	0	0	121,216	242,446	0	0	363,662
Scotland	0	0	0	0	0	415,275	0	0	415,275
Scott	0	0	0	0	1,455,270	1,458,422	0	0	2,913,692
Shannon	0	0	0	0	198,131	104,962	0	0	303,093
Shelby	0	0	0	64,983	222,344	444,585	0	0	731,912
St. Charles	0	0	0	4,327,095	18,316,096	39,554,816	0	0	62,198,007
St. Clair	0	0	0	0	263,461	0	0	0	263,461
St. Francois	0	0	0	0	2,790,996	2,646,972	0	0	5,437,968
St. Louis	0	0	114,868,413	0	0	14,804,304	153,214,096	0	282,886,813
Ste. Genevieve	0	0	0	0	654,958	655,878	0	0	1,310,836
Stoddard	0	0	0	0	1,063,240	0	0	0	1,063,240
Stone	0	0	0	223,518	1,673,272	4,315,107	0	0	6,211,897
Sullivan	0	0	0	0	197,623	604,213	0	0	801,836
Taney	0	0	0	0	5,280,354	10,560,554	0	0	15,840,908
Texas	0	0	0	0	707,515	0	0	0	707,515
Vernon	0	0	0	0	807,585	0	0	0	807,585
Warren	0	0	0	0	1,089,194	3,267,565	0	0	4,356,759
Washington	0	0	0	216,092	597,631	2,330,415	0	0	3,144,138
Wayne	0	0	0	0	402,955	402,907	0	0	805,862
Webster	0	0	0	0	1,017,199	1,424,050	0	0	2,441,249
Worth	0	0	0	0	59,707	91,020	0	0	150,727
Wright	0	0	0	0	651,127	55,806	0	0	706,933
DISTRICTS:									
Smithville Area Fire Protection District	0	0	0	0	0	0	0	282,742	282,742
SNi Valley Fire Protection District	0	0	0	0	0	0	0	525,697	525,697
TOTALS	\$ 432,370,814	270,533,388	257,768,970	61,385,716	214,821,037	277,428,695	153,214,096	808,439	1,668,331,155

The accompanying Notes to the Supplementary Data are an integral part of this statement.

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 89,339	42,412	27,893	0	0	0	0	0	159,644
Advance	150,096	79,961	0	7,052	0	0	0	0	237,109
Airport Drive	134,472	65,145	0	0	0	0	0	0	199,617
Alba	16,431	0	0	0	0	0	0	0	16,431
Albany	151,504	75,377	0	0	0	0	0	0	226,881
Alexandria	12,030	0	0	0	0	0	0	0	12,030
Alton	84,622	52,820	0	0	0	0	0	0	137,442
Amsterdam	13,668	0	0	0	0	0	0	0	13,668
Anderson	175,617	0	84,764	0	0	0	0	0	260,381
Annapolis	17,133	8,565	8,565	0	0	0	0	0	34,263
Appleton City	133,210	0	0	0	0	0	0	0	133,210
Arbyrd	24,372	0	0	0	0	0	0	0	24,372
Arcadia	60,768	0	0	0	0	0	0	0	60,768
Archie	38,234	0	0	0	0	0	0	0	38,234
Argyle	7,374	0	0	0	0	0	0	0	7,374
Arnold	3,892,661	941,056	0	0	0	0	0	0	4,833,717
Arrow Rock	11,864	4,367	0	0	0	0	0	0	16,231
Ash Grove	111,403	15,360	0	4,315	0	0	0	0	131,078
Ashland	206,620	96,349	0	0	0	0	0	0	302,969
Atlanta	13,973	0	0	0	0	0	0	0	13,973
Augusta	47,006	23,483	0	0	0	0	0	0	70,489
Aurora	808,582	0	381,183	0	0	0	0	0	1,189,765
Auxvasse	75,158	0	34,473	0	0	0	0	0	109,631
Ava	237,887	237,889	0	17,310	0	0	0	0	493,086
Avondale	18,212	0	0	0	0	0	0	0	18,212
Bagnell	8,293	0	0	0	0	0	0	0	8,293
Bakersfield	11,632	0	0	0	0	0	0	0	11,632

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Ballwin	0	1,381,723	0	0	0	0	0	0	1,381,723
Bates City	78,872	39,442	0	13,624	0	0	0	0	131,938
Battlefield	33,859	0	24,128	0	0	0	0	0	57,987
Bel-Nor	0	101,846	0	6,824	0	0	0	0	108,670
Bel-Ridge	0	256,584	0	0	0	0	0	0	256,584
Bella Villa	0	45,246	0	3,032	0	0	0	0	48,278
Bellefontaine Neighbors	0	614,729	0	0	0	0	0	0	614,729
Bell City	13,860	0	0	0	0	0	0	0	13,860
Belle	119,735	0	52,414	0	0	0	0	0	172,149
Bellflower	13,654	5,535	5,534	0	0	0	0	0	24,723
Belton	1,667,581	1,670,047	833,792	0	0	0	0	0	4,171,420
Benton	59,862	0	0	0	0	0	0	0	59,862
Berger	6,862	0	0	0	0	0	0	0	6,862
Berkeley	0	700,049	0	0	0	0	0	0	700,049
Bernie	94,085	47,036	0	0	0	0	0	0	141,121
Bethany	506,091	289,288	0	0	0	0	0	0	795,379
Beverly Hills	0	60,223	0	0	0	0	0	0	60,223
Bevier	41,372	0	15,426	0	0	0	0	0	56,798
Biehle	12,507	0	0	0	0	0	0	0	12,507
Billings	69,908	0	0	0	0	0	0	0	69,908
Birch Tree	34,825	17,404	16,301	0	0	0	0	0	68,530
Birmingham	10,433	0	0	0	0	0	0	0	10,433
Bismarck	91,460	0	41,093	0	0	0	0	0	132,553
Black Jack	0	344,601	0	23,091	0	0	0	0	367,692
Blackburn	6,698	0	0	0	0	0	0	0	6,698
Blackwater	2,796	1,398	0	0	0	0	0	0	4,194
Blairstown	10,913	0	0	0	0	0	0	0	10,913
Bland	30,874	19,330	0	0	0	0	0	0	50,204

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Bloomfield	104,476	13,480	0	15,981	0	0	0	0	133,937
Blue Springs	5,769,199	0	2,714,008	0	0	0	0	0	8,483,207
Bolivar	1,411,357	705,995	677,256	0	0	0	0	0	2,794,608
Bonne Terre	425,221	100,103	200,206	0	0	0	0	0	725,530
Boonville	807,935	378,943	0	0	0	0	0	0	1,186,878
Bourbon	141,054	0	67,933	0	0	0	0	0	208,987
Bowling Green	474,387	99,066	197,766	0	0	0	0	0	771,219
Branson	7,902,190	0	3,931,407	0	0	0	0	0	11,833,597
Branson West	645,207	322,604	322,006	0	0	0	0	0	1,289,817
Braymer	54,724	0	0	0	0	0	0	0	54,724
Breckenridge Hills	15,893	216,563	0	19,513	0	0	0	0	251,969
Brentwood	0	3,109,644	0	0	0	0	0	0	3,109,644
Bridgeton	0	3,731,252	0	0	0	0	0	0	3,731,252
Brookfield	651,930	92,574	306,745	65,358	0	0	0	0	1,116,607
Brookline Station	18,172	0	0	0	0	0	0	0	18,172
Browning	9,419	0	0	2,215	0	0	0	0	11,634
Brumley	7,610	0	0	0	0	0	0	0	7,610
Brunswick	103,762	0	1	0	0	0	0	0	103,763
Bucklin	32,433	0	0	11,675	0	0	0	0	44,108
Buckner	152,706	76,336	0	4,487	0	0	0	0	233,529
Buffalo	548,733	0	146,199	0	0	0	0	0	694,932
Bull Creek Village	4,224	0	0	0	0	0	0	0	4,224
Bunker	18,373	0	0	0	0	0	0	0	18,373
Butler	541,053	0	271,167	0	0	0	0	0	812,220
Bynes Mill	102,443	0	0	0	0	0	0	0	102,443
Cabool	255,287	126,146	0	0	0	0	0	0	381,433
Caledonia	12,293	0	0	0	0	0	0	0	12,293
Calhoun	11,550	4,486	0	0	0	0	0	0	16,036

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YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
California	441,538	0	0	0	0	0	0	0	441,538
Callao	9,785	0	0	0	0	0	0	0	9,785
Camdenton	1,035,771	517,846	505,097	0	0	0	0	0	2,058,714
Cameron	1,087,173	543,358	0	0	0	0	0	0	1,630,531
Campbell	119,128	0	0	0	0	0	0	0	119,128
Canton	148,052	55,514	0	0	0	0	0	0	203,566
Cape Girardeau	7,612,981	3,803,321	3,688,807	0	0	0	0	0	15,105,109
Cardwell	15,536	0	0	0	0	0	0	0	15,536
Carl Junction	199,399	0	81,589	0	0	0	0	0	280,988
Carrollton	372,230	0	186,085	0	0	0	0	0	558,315
Cartersville	59,840	29,920	23,885	6,527	0	0	0	0	120,172
Carthage	1,589,270	753,640	754,149	0	0	0	0	0	3,097,059
Caruthersville	485,659	242,829	0	0	0	0	0	0	728,488
Cassville	552,210	552,115	0	0	0	0	0	0	1,104,325
Center	43,612	0	0	0	0	0	0	0	43,612
Centertown	23,486	0	0	0	0	0	0	0	23,486
Centerville	10,373	0	0	0	0	0	0	0	10,373
Centralia	283,915	0	143,047	0	0	0	0	0	426,962
Chaffee	160,854	80,427	0	0	0	0	0	0	241,281
Chamois	23,921	0	0	0	0	0	0	0	23,921
Charlack	0	78,014	0	0	0	0	0	0	78,014
Charleston	539,694	0	261,121	0	0	0	0	0	800,815
Chesterfield	0	4,299,307	0	0	0	0	0	0	4,299,307
Chilhowee	17,474	0	0	0	0	0	0	0	17,474
Chillicothe	1,445,979	685,169	685,455	0	0	0	0	0	2,816,603
Clarence	76,602	0	0	0	0	0	0	0	76,602
Clarksville	32,959	0	0	0	0	0	0	0	32,959
Clarkton	46,217	0	0	0	0	0	0	0	46,217

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Clayton	0	2,692,308	0	0	0	0	0	0	2,692,308
Cleveland	38,926	0	0	0	0	0	0	0	38,926
Clever	48,408	7,449	0	0	0	0	0	0	55,857
Climax Springs	2,569	0	0	0	0	0	0	0	2,569
Clinton	1,550,261	1,142,065	734,323	201,566	0	0	0	0	3,628,215
Cole Camp	127,301	0	2,910	0	0	0	0	0	130,211
Collins	54,766	0	0	1,900	0	0	0	0	56,666
Columbia	14,966,016	3,908,428	7,226,636	0	0	0	0	0	26,101,080
Concordia	303,227	260,338	72,260	0	0	0	0	0	635,825
Conway	53,004	26,500	0	0	0	0	0	0	79,504
Corder	11,533	5,767	0	1,905	0	0	0	0	19,205
Cottleville	189,904	0	0	0	0	0	0	0	189,904
Country Club Hills	0	75,766	0	0	0	0	0	0	75,766
Country Club Village	26,653	0	0	0	0	0	0	0	26,653
Craig	12,483	0	0	0	0	0	0	0	12,483
Crane	95,509	0	43,719	16,067	0	0	0	0	155,295
Creighton	11,141	0	0	0	0	0	0	0	11,141
Crestwood	0	2,371,980	0	0	0	0	0	0	2,371,980
Creve Coeur	0	2,447,039	0	0	0	0	0	0	2,447,039
Crocker	96,496	0	0	0	0	0	0	0	96,496
Crystal City	742,509	353,415	0	0	0	0	0	0	1,095,924
Crystal Lake	3,652	0	0	0	0	0	0	0	3,652
Crystal Lake Park	0	28,553	0	0	0	0	0	0	28,553
Cuba	543,094	0	271,547	0	0	0	0	0	814,641
De Soto	810,308	383,682	0	0	0	0	0	0	1,193,990
Dearborn	29,877	0	0	0	0	0	0	0	29,877
Deepwater	14,374	0	0	0	0	0	0	0	14,374
Dellwood	0	521,643	0	0	0	0	0	0	521,643

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Delta	27,525	12,252	0	0	0	0	0	0	39,777
Des Peres	0	1,857,419	0	139,738	0	0	0	0	1,997,157
Desloge	638,090	300,181	300,180	0	0	0	0	0	1,238,451
Dexter	986,427	572,842	0	0	0	0	0	0	1,559,269
Diamond	40,317	0	8,134	0	0	0	0	0	48,451
Diggins	23,936	0	0	0	0	0	0	0	23,936
Dixon	138,469	0	60,945	0	0	0	0	0	199,414
Doniphan	411,744	0	195,132	0	0	0	0	0	606,876
Doolittle	23,932	0	0	0	0	0	0	0	23,932
Drexel	91,114	45,557	0	0	0	0	0	0	136,671
Dudley	29,810	0	0	0	0	0	0	0	29,810
Duenweg	65,407	7,297	0	0	0	0	0	0	72,704
Duquesne	135,034	0	0	0	0	0	0	0	135,034
Dutchtown	1,540	0	0	0	0	0	0	0	1,540
Eagleville	74,683	37,341	18,671	0	0	0	0	0	130,695
East Lynne	7,282	3,641	0	0	0	0	0	0	10,923
East Prairie	186,198	0	371	0	0	0	0	0	186,569
Easton	8,493	0	0	0	0	0	0	0	8,493
Edgar Springs	11,647	0	0	0	0	0	0	0	11,647
Edgerton	24,541	0	0	0	0	0	0	0	24,541
Edina	125,618	0	0	0	0	0	0	0	125,618
Edmundson	0	384,132	0	5,357	0	0	0	0	389,489
El Dorado Springs	381,741	190,949	0	0	0	0	0	0	572,690
Eldon	826,247	473,452	171,035	0	0	0	0	0	1,470,734
Ellington	237,106	57,379	0	0	0	0	0	0	294,485
Ellisville	0	1,462,678	0	0	0	0	0	0	1,462,678
Ellsinore	30,179	14,458	0	0	0	0	0	0	44,637
Elsberry	152,675	0	65,313	9,741	0	0	0	0	227,729

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Elvins	16	0	0	0	0	0	0	0	16
Eminence	63,160	30,299	0	0	0	0	0	0	93,459
Emma	11,679	0	0	0	0	0	0	0	11,679
Eolia	24,417	0	0	0	0	0	0	0	24,417
Essex	15,863	0	0	0	0	0	0	0	15,863
Esther	1,886	0	943	0	0	0	0	0	2,829
Eureka	0	1,007,126	0	0	0	0	0	0	1,007,126
Everton	11,947	0	0	0	0	0	0	0	11,947
Ewing	28,295	0	0	0	0	0	0	0	28,295
Excelsior Springs	1,387,224	694,392	655,110	210,089	0	0	0	0	2,946,815
Exeter	18,778	0	0	0	0	0	0	0	18,778
Fair Grove	80,877	40,438	40,439	0	0	0	0	0	161,754
Fair Play	0	9,804	9,804	0	0	0	0	0	19,608
Fairfax	37,881	0	0	0	0	0	0	0	37,881
Fairview	9,867	0	0	0	0	0	0	0	9,867
Farber	20,968	0	0	0	0	0	0	0	20,968
Farmington	2,585,736	1,292,819	0	0	0	0	0	0	3,878,555
Fayette	167,276	10,372	0	0	0	0	0	0	177,648
Fenton	0	2,455,814	0	0	0	0	0	0	2,455,814
Ferguson	0	1,396,409	0	0	0	0	0	0	1,396,409
Ferrelview	21,182	0	0	0	0	0	0	0	21,182
Festus	2,261,007	549,641	1,099,863	0	0	0	0	0	3,910,511
Fisk	30,368	14,179	0	0	0	0	0	0	44,547
Flat River	85	36	42	0	0	0	0	0	163
Flint Hill	105,720	0	0	0	0	0	0	0	105,720
Flordell Hills	0	54,464	0	3,650	0	0	0	0	58,114
Florissant	0	4,549,417	0	0	0	0	0	0	4,549,417
Foley	12,497	0	0	0	0	0	0	0	12,497

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Fordland	32,083	0	0	0	0	0	0	0	32,083
Forest City	12,854	0	0	0	0	0	0	0	12,854
Foristell	123,805	61,902	0	28,831	0	0	0	0	214,538
Forsyth	240,420	176,161	0	0	0	0	0	0	416,581
Frankford	10,044	0	0	0	0	0	0	0	10,044
Franklin	6,752	3,376	3,376	0	0	0	0	0	13,504
Fredericktown	453,114	0	210,554	0	0	0	0	0	663,668
Freeburg	111,368	27,842	0	0	0	0	0	0	139,210
Freeman	33,031	0	0	0	0	0	0	0	33,031
Fremont Hills	16,677	0	0	2,014	0	0	0	0	18,691
Frontenac	0	770,009	0	0	0	0	0	0	770,009
Fulton	1,219,043	609,214	609,464	0	0	0	0	0	2,437,721
Gainesville	156,176	0	0	0	0	0	0	0	156,176
Galena	24,508	0	0	0	0	0	0	0	24,508
Gallatin	121,651	0	0	8,357	0	0	0	0	130,008
Garden City	92,652	0	41,022	0	0	0	0	0	133,674
Gasconade	4,374	0	0	0	0	0	0	0	4,374
Gerald	108,548	0	51,273	0	0	0	0	0	159,821
Gerster	591	0	0	0	0	0	0	0	591
Gideon	40,371	0	0	0	0	0	0	0	40,371
Gilliam	3,356	419	0	0	0	0	0	0	3,775
Gilman City	15,940	0	0	0	0	0	0	0	15,940
Gladstone	3,474,220	1,634,616	1,634,122	0	0	0	0	0	6,742,958
Glasgow	111,921	27,979	51,910	0	0	0	0	0	191,810
Glendale	0	463,898	0	22,391	0	0	0	0	486,289
Golden City	33,206	18,975	18,975	0	0	0	0	0	71,156
Goodman	56,340	0	0	0	0	0	0	0	56,340
Gower	75,757	18,935	0	14,278	0	0	0	0	108,970

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Grain Valley	450,060	204,423	204,430	0	0	0	0	0	858,913
Granby	191,213	35,845	0	0	0	0	0	0	227,058
Grandin	3,932	0	0	0	0	0	0	0	3,932
Grandview	2,922,628	1,464,961	1,378,560	0	0	0	0	0	5,766,149
Grant City	56,703	0	0	0	0	0	0	0	56,703
Grantwood	0	50,811	0	3,405	0	0	0	0	54,216
Gravois Mills	42,773	0	0	0	0	0	0	0	42,773
Green City	48,683	24,266	0	0	0	0	0	0	72,949
Green Ridge	26,878	0	0	0	0	0	0	0	26,878
Greenfield	112,414	0	0	0	0	0	0	0	112,414
Greentop	20,956	0	0	0	0	0	0	0	20,956
Greenville	37,987	36,020	0	0	0	0	0	0	74,007
Greenwood	259,306	114,494	114,541	0	0	0	0	0	488,341
Hale	20,491	10,251	10,251	0	0	0	0	0	40,993
Hallsville	51,026	0	0	0	0	0	0	0	51,026
Hamilton	118,145	0	59,071	0	0	0	0	0	177,216
Hannibal	2,241,887	2,242,995	0	0	0	0	0	0	4,484,882
Hardin	18,312	0	0	0	0	0	0	0	18,312
Harrisburg	18,140	0	0	0	0	0	0	0	18,140
Harrisonville	1,720,114	1,543,502	0	0	0	0	0	0	3,263,616
Hartsburg	2,896	0	0	0	0	0	0	0	2,896
Hartville	66,812	33,736	0	0	0	0	0	0	100,548
Hawk Point	35,978	0	0	0	0	0	0	0	35,978
Hayti	292,833	146,374	139,150	0	0	0	0	0	578,357
Hayti Heights	14,847	5,873	0	0	0	0	0	0	20,720
Hazelwood	0	1,508,140	0	454,501	0	0	0	0	1,962,641
Henrietta	20,684	0	0	0	0	0	0	0	20,684
Herculaneum	463,454	0	0	0	0	0	0	0	463,454

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YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Hermann	381,803	91,621	183,092	0	0	0	0	0	656,516
Hermitage	93,334	45,517	0	5,188	0	0	0	0	144,039
Higbee	17,576	0	8,788	0	0	0	0	0	26,364
Higginsville	530,136	253,847	246,296	0	0	0	0	0	1,030,279
High Hill	10,670	0	0	0	0	0	0	0	10,670
Highlandville	20,830	0	0	0	0	0	0	0	20,830
Hillsboro	245,583	92,071	0	0	0	0	0	0	337,654
Hillsdale	0	109,490	0	0	0	0	0	0	109,490
Holcomb	36,024	0	0	0	0	0	0	0	36,024
Holden	230,355	0	104,229	14,627	0	0	0	0	349,211
Hollister	569,476	284,739	271,741	0	0	0	0	0	1,125,956
Holt	40,615	58,019	0	0	0	0	0	0	98,634
Holts Summit	247,011	114,579	114,592	27,898	0	0	0	0	504,080
Homestown	1,925	0	0	0	0	0	0	0	1,925
Hornersville	33,469	0	0	0	0	0	0	0	33,469
Houston	415,931	78,478	97,690	0	0	0	0	0	592,099
Howardville	3,433	0	0	849	0	0	0	0	4,282
Humansville	52,906	35,618	0	0	0	0	0	0	88,524
Hunnewell	5,736	0	0	0	0	0	0	0	5,736
Huntsville	43,135	0	21,567	0	0	0	0	0	64,702
Hurley	3,245	0	0	0	0	0	0	0	3,245
Iberia	85,808	40,648	0	0	0	0	0	0	126,456
Illmo-Scott City	14	0	0	0	0	0	0	0	14
Independence	16,378,234	9,385,148	0	0	0	0	0	0	25,763,382
Indian Point (Village of)	121,915	60,958	0	0	0	0	0	0	182,873
Innsbrook (Village of)	18,044	0	0	0	0	0	0	0	18,044
Ironton	200,751	93,553	93,493	0	0	0	0	0	387,797
Jackson	1,646,980	0	793,958	0	0	0	0	0	2,440,938

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YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Jamesport	54,006	0	0	0	0	0	0	0	54,006
Jasper	62,396	31,198	27,710	0	0	0	0	0	121,304
Jefferson City	8,096,870	3,909,915	142	0	0	0	0	0	12,006,927
Jennings	0	1,052,400	0	0	0	0	0	0	1,052,400
Jonesburg	65,705	30,545	0	0	0	0	0	0	96,250
Joplin	10,314,733	0	5,157,304	0	0	0	0	0	15,472,037
Josephville	2,822	0	0	0	0	0	0	0	2,822
Kahoka	160,755	0	0	0	0	0	0	0	160,755
Kansas City	62,007,922	13,468,336	31,028,277	24,185,152	0	0	0	0	130,689,687
Kearney	711,903	333,810	333,631	0	0	0	0	0	1,379,344
Kelso	38,588	0	0	0	0	0	0	0	38,588
Kennett	1,177,469	0	0	0	0	0	0	0	1,177,469
Kidder	22,957	0	0	0	0	0	0	0	22,957
Kimberling City	304,939	291,221	0	0	0	0	0	0	596,160
Kimmswick	49,999	0	24,999	0	0	0	0	0	74,998
King City	88,851	0	0	0	0	0	0	0	88,851
Kingdom City	222,934	111,430	0	0	0	0	0	0	334,364
Kinloch	0	151,870	0	0	0	0	0	0	151,870
Kirksville	2,155,285	1,487,337	1,046,255	0	0	0	0	0	4,688,877
Kirkwood	0	3,989,194	0	106,654	0	0	0	0	4,095,848
Knob Noster	147,935	66,448	66,569	21,725	0	0	0	0	302,677
Koshkonong	0	5,133	0	0	0	0	0	0	5,133
La Belle	37,427	0	0	0	0	0	0	0	37,427
La Grange	36,758	0	0	0	0	0	0	0	36,758
La Monte	71,564	0	0	0	0	0	0	0	71,564
La Plata	77,654	0	0	0	0	0	0	0	77,654
Ladonia	0	11,802	11,802	0	0	0	0	0	23,604
Ladue	0	829,386	0	0	0	0	0	0	829,386

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Lake Ozark	447,603	218,282	218,282	0	0	0	0	0	884,167
Lake St. Louis	490,890	0	245,499	0	0	0	0	0	736,389
Lakeside	514	0	0	0	0	0	0	0	514
Lamar	488,248	244,125	244,125	0	0	0	0	0	976,498
Lanagan	16,593	0	0	0	0	0	0	0	16,593
Lancaster	63,862	0	0	0	0	0	0	0	63,862
Lathrop	119,686	59,805	0	0	0	0	0	0	179,491
Laurie	379,853	189,454	0	0	0	0	0	0	569,307
Lawson	171,691	85,846	0	0	0	0	0	0	257,537
Leadington	177,687	88,843	88,843	15,406	0	0	0	0	370,779
Leadwood	36,827	0	0	0	0	0	0	0	36,827
Lebanon	2,602,632	1,269,996	1,270,805	0	0	0	0	0	5,143,433
Lee's Summit	7,878,478	6,738,745	3,716,398	0	0	0	0	0	18,333,621
Leeton	26,516	13,258	0	0	0	0	0	0	39,774
Levasy	5,346	0	0	0	0	0	0	0	5,346
Lexington	394,180	374,643	0	0	0	0	0	0	768,823
Liberal	28,786	0	0	0	0	0	0	0	28,786
Liberty	3,134,439	1,930,161	0	0	0	0	0	0	5,064,600
Licking	205,092	102,544	0	0	0	0	0	0	307,636
Lilbourn	56,650	0	0	1,477	0	0	0	0	58,127
Lincoln	74,199	34,979	0	14,438	0	0	0	0	123,616
Linn	199,368	0	0	0	0	0	0	0	199,368
Linn Creek	85,642	51,143	8,322	16,262	0	0	0	0	161,369
Lockwood	72,510	0	0	4,066	0	0	0	0	76,576
Loma Linda	25,752	0	0	0	0	0	0	0	25,752
Lone Jack	39,629	3,777	0	0	0	0	0	0	43,406
Louisiana	641,354	0	0	0	0	0	0	0	641,354
Lowry City	40,490	0	0	1,519	0	0	0	0	42,009

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Macks Creek	9,699	0	0	0	0	0	0	0	9,699
Macon	687,813	0	0	0	0	0	0	0	687,813
Madison	24,913	0	0	0	0	0	0	0	24,913
Malden	550,541	133,936	0	0	0	0	0	0	684,477
Malta Bend	5,465	0	0	0	0	0	0	0	5,465
Manchester	0	1,119,461	0	0	0	0	0	0	1,119,461
Mansfield	115,703	66,029	0	0	0	0	0	0	181,732
Maplewood	0	1,356,297	0	63,760	0	0	0	0	1,420,057
Marble Hill	224,072	112,036	0	0	0	0	0	0	336,108
Marceline	189,425	0	85,068	0	0	0	0	0	274,493
Marionville	115,533	28,882	57,748	0	0	0	0	0	202,163
Marquand	10,571	0	0	0	0	0	0	0	10,571
Marshall	1,354,279	0	0	0	0	0	0	0	1,354,279
Marshfield	817,040	408,340	0	0	0	0	0	0	1,225,380
Marston	62,794	31,384	0	5,132	0	0	0	0	99,310
Marthasville	0	24,996	24,995	5,786	0	0	0	0	55,777
Martinsburg	29,959	0	0	0	0	0	0	0	29,959
Maryland Heights	0	4,708,841	0	0	0	0	0	0	4,708,841
Maryville	1,404,139	885,331	0	0	0	0	0	0	2,289,470
Matthews	84,367	14,343	0	0	0	0	0	0	98,710
Maysville	56,142	14,078	28,071	0	0	0	0	0	98,291
Memphis	249,761	0	0	0	0	0	0	0	249,761
Merriam Woods	13,927	0	0	0	0	0	0	0	13,927
Meta	22,998	0	0	0	0	0	0	0	22,998
Mexico	1,380,232	648,586	0	0	0	0	0	0	2,028,818
Middletown	13,441	0	0	0	0	0	0	0	13,441
Milan	224,441	0	0	0	0	0	0	0	224,441
Miller	37,036	0	16,784	0	0	0	0	0	53,820

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Miner	413,185	407,025	0	4,167	0	0	0	0	824,377
Moberly	1,858,459	1,758,244	879,306	0	0	0	0	0	4,496,009
Mokane	3,160	0	0	0	0	0	0	0	3,160
Monett	1,575,219	777,080	0	0	0	0	0	0	2,352,299
Monroe City	299,031	138,763	0	0	0	0	0	0	437,794
Montgomery City	289,300	0	133,132	0	0	0	0	0	422,432
Montrose	22,466	11,233	0	0	0	0	0	0	33,699
Morehouse	31,112	0	0	0	0	0	0	0	31,112
Morley	10,699	0	0	0	0	0	0	0	10,699
Morrison	10,017	0	0	0	0	0	0	0	10,017
Mosby	106,156	0	0	0	0	0	0	0	106,156
Moscow Mills	225,454	0	108,627	0	0	0	0	0	334,081
Mound City	52,751	53,004	0	0	0	0	0	0	105,755
Mount Vernon	457,568	228,785	0	0	0	0	0	0	686,353
Mountain Grove	817,689	408,530	0	0	0	0	0	0	1,226,219
Mountain View	404,803	0	193,119	0	0	0	0	0	597,922
Naylor	20,435	8,718	8,719	32,838	0	0	0	0	70,710
Neelyville	11,871	0	0	0	0	0	0	0	11,871
Neosho	1,792,849	862,020	646,242	0	0	0	0	0	3,301,111
Nevada	1,169,725	1,174,898	585,297	0	0	0	0	0	2,929,920
New Bloomfield	23,506	0	0	0	0	0	0	0	23,506
New Cambria	5,193	0	0	0	0	0	0	0	5,193
New Florence	82,504	38,836	38,835	0	0	0	0	0	160,175
New Franklin	36,888	18,438	14,573	0	0	0	0	0	69,899
New Haven	194,502	0	91,382	0	0	0	0	0	285,884
New London	90,628	0	26,341	0	0	0	0	0	116,969
New Madrid	214,634	33,861	0	32,037	0	0	0	0	280,532
New Melle	25,348	0	0	2,652	0	0	0	0	28,000

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Newburg	18,129	8,132	8,132	0	0	0	0	0	34,393
Niangua	15,439	0	0	0	0	0	0	0	15,439
Nixa	1,465,397	0	732,700	0	0	0	0	0	2,198,097
Noel	117,425	58,250	54,356	0	0	0	0	0	230,031
Norborne	40,265	0	0	0	0	0	0	0	40,265
Normandy	0	131,966	0	0	0	0	0	0	131,966
North Kansas City	3,244,782	0	1,604,203	0	0	0	0	0	4,848,985
Northmoor	149,108	0	0	0	0	0	0	0	149,108
Northwoods	0	286,990	0	0	0	0	0	0	286,990
Norwood	28,763	0	0	0	0	0	0	0	28,763
O'Fallon	7,706,036	0	3,690,625	0	0	0	0	0	11,396,661
Oak Grove	624,555	437,085	437,365	0	0	0	0	0	1,499,005
Oakland	0	89,537	0	0	0	0	0	0	89,537
Oakview	53,425	25,073	0	4,160	0	0	0	0	82,658
Odessa	665,776	416,325	0	0	0	0	0	0	1,082,101
Old Monroe	34,759	8,285	8,287	0	0	0	0	0	51,331
Olivette	0	486,265	0	72,571	0	0	0	0	558,836
Oran	51,355	25,587	0	0	0	0	0	0	76,942
Oronogo	28,974	0	0	0	0	0	0	0	28,974
Orrick	36,470	0	15,452	0	0	0	0	0	51,922
Osage Beach	3,312,317	1,635,853	1,636,516	0	0	0	0	0	6,584,686
Osceola	64,709	34,037	0	0	0	0	0	0	98,746
Otterville	28,462	0	0	0	0	0	0	0	28,462
Owensville	505,565	244,356	244,694	0	0	0	0	0	994,615
Ozark	1,216,077	607,527	0	0	0	0	0	0	1,823,604
Pacific	678,626	0	0	0	0	0	0	0	678,626
Pagedale	0	178,313	0	0	0	0	0	0	178,313
Palmyra	326,784	155,117	0	0	0	0	0	0	481,901

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Paris	104,326	46,398	46,398	0	0	0	0	0	197,122
Park Hills	581,904	265,889	265,889	0	0	0	0	0	1,113,682
Parkville	533,381	0	250,805	0	0	0	0	0	784,186
Parkway	17,307	0	0	0	0	0	0	0	17,307
Parma	33,051	0	0	995	0	0	0	0	34,046
Pasadena Hills	0	65,480	0	4,388	0	0	0	0	69,868
Pasadena Park	0	29,908	0	3,803	0	0	0	0	33,711
Pattonsburg	26,444	0	0	0	0	0	0	0	26,444
Peculiar	233,850	116,920	103,778	0	0	0	0	0	454,548
Perry	73,361	0	33,918	0	0	0	0	0	107,279
Perryville	1,300,075	487,193	650,039	0	0	0	0	0	2,437,307
Pevely	392,473	0	185,705	0	0	0	0	0	578,178
Piedmont	358,831	170,697	170,696	0	0	0	0	0	700,224
Pierce City	49,762	8,728	28,429	0	0	0	0	0	86,919
Pilot Grove	37,794	0	18,900	12,643	0	0	0	0	69,337
Pilot Knob	53,587	26,792	24,741	0	0	0	0	0	105,120
Pine Lawn	0	339,217	0	0	0	0	0	0	339,217
Pineville	54,403	27,193	0	16,701	0	0	0	0	98,297
Plato	118	0	0	0	0	0	0	0	118
Platte City	507,263	507,293	0	0	0	0	0	0	1,014,556
Platte Woods	79,640	0	39,821	0	0	0	0	0	119,461
Plattsburg	179,170	89,588	0	0	0	0	0	0	268,758
Pleasant Hill	464,348	232,192	203,330	0	0	0	0	0	899,870
Pleasant Hope	48,372	8,940	8,940	2,712	0	0	0	0	68,964
Pleasant Valley	174,722	96,929	43,667	0	0	0	0	0	315,318
Polo	29,930	0	28,760	0	0	0	0	0	58,690
Poplar Bluff	3,508,879	2,545,452	0	0	0	0	0	0	6,054,331
Portage Des Sioux	15,760	0	0	0	0	0	0	0	15,760

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Portageville	324,844	155,375	0	0	0	0	0	0	480,219
Potosi	519,755	0	0	0	0	0	0	0	519,755
Princeton	92,172	0	0	0	0	0	0	0	92,172
Purdy	53,517	0	0	0	0	0	0	0	53,517
Puxico	103,809	0	0	0	0	0	0	0	103,809
Queen City	27,016	0	0	0	0	0	0	0	27,016
Qulin	31,131	15,462	0	0	0	0	0	0	46,593
Randolph	73,039	0	0	0	0	0	0	0	73,039
Raymore	1,321,191	1,240,267	620,061	0	0	0	0	0	3,181,519
Raytown	2,937,700	671,395	0	0	0	0	0	0	3,609,095
Redings Mill	4,294	0	0	0	0	0	0	0	4,294
Reeds Spring	70,721	34,636	0	0	0	0	0	0	105,357
Republic	807,650	403,807	403,826	0	0	0	0	0	1,615,283
Rich Hill	74,195	0	0	0	0	0	0	0	74,195
Richland	137,607	61,500	61,450	0	0	0	0	0	260,557
Richmond	741,711	0	0	0	0	0	0	0	741,711
Richmond Heights	0	4,701,924	0	0	0	0	0	0	4,701,924
Ridgeway	36,185	0	0	0	0	0	0	0	36,185
Risco	17,680	0	0	0	0	0	0	0	17,680
River Bend	17,161	0	0	0	0	0	0	0	17,161
Riverside	938,608	0	0	119,787	0	0	0	0	1,058,395
Riverview	0	181,153	0	12,139	0	0	0	0	193,292
Rocheport	20,308	10,154	0	0	0	0	0	0	30,462
Rock Hill	0	701,343	0	0	0	0	0	0	701,343
Rock Port	173,734	86,943	0	22,959	0	0	0	0	283,636
Rockaway Beach	37,981	17,390	17,403	0	0	0	0	0	72,774
Rockville	7,758	0	0	0	0	0	0	0	7,758
Rogersville	184,383	84,766	83,779	0	0	0	0	0	352,928

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YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Rolla	3,082,126	3,081,141	1,541,105	0	0	0	0	0	7,704,372
Rosebud	29,246	0	13,638	0	0	0	0	0	42,884
Russellville	50,463	0	0	0	0	0	0	0	50,463
Rutledge	9,735	0	0	0	0	0	0	0	9,735
Saginaw	16,311	0	0	0	0	0	0	0	16,311
Salem	846,537	423,178	0	0	0	0	0	0	1,269,715
Salisbury	139,836	0	0	0	0	0	0	0	139,836
Sarcoxi	90,640	20,087	38,467	0	0	0	0	0	149,194
Savannah	504,831	0	0	0	0	0	0	0	504,831
Scotsdale	0	4,419	0	0	0	0	0	0	4,419
Scott City	368,860	85,373	170,276	0	0	0	0	0	624,509
Sedalia	3,674,473	3,120,412	1,761,965	0	0	0	0	0	8,556,850
Seligman	74,246	37,153	0	0	0	0	0	0	111,399
Senath	54,857	0	0	0	0	0	0	0	54,857
Seneca	159,474	72,063	72,071	0	0	0	0	0	303,608
Seymour	161,948	0	0	0	0	0	0	0	161,948
Shelbina	234,355	58,565	0	0	0	0	0	0	292,920
Shelbyville	30,112	0	0	0	0	0	0	0	30,112
Sheldon	21,899	0	0	0	0	0	0	0	21,899
Shrewsbury	0	971,444	0	0	0	0	0	0	971,444
Sikeston	2,519,350	1,259,010	1,259,444	0	0	0	0	0	5,037,804
Silex	26,536	0	0	4,528	0	0	0	0	31,064
Silver Creek	25,039	0	0	0	0	0	0	0	25,039
Slater	104,786	52,392	52,392	0	0	0	0	0	209,570
Smithton	15,411	0	0	0	0	0	0	0	15,411
Smithville	665,901	0	314,424	59,813	0	0	0	0	1,040,138
Southwest City	75,993	0	35,807	34,784	0	0	0	0	146,584
Sparta	58,630	0	0	0	0	0	0	0	58,630

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YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Spickard	9,102	0	0	0	0	0	0	0	9,102
Springfield	32,980,074	7,989,476	3,991,877	3,041,702	0	0	0	0	48,003,129
St. Ann	0	2,864,728	0	0	0	0	0	0	2,864,728
St. Charles	9,129,031	4,377,440	0	0	0	0	0	0	13,506,471
St. Clair	549,789	274,614	0	0	0	0	0	0	824,403
St. Elizabeth	20,468	0	0	0	0	0	0	0	20,468
St. James	389,220	0	194,588	0	0	0	0	0	583,808
St. John	0	460,179	0	0	0	0	0	0	460,179
St. Joseph	9,760,190	4,879,077	1,463,698	0	0	0	0	0	16,102,965
St. Louis	51,013,627	56,035,424	27,817,825	0	0	0	0	0	134,866,876
St. Martins	39,486	0	0	0	0	0	0	0	39,486
St. Mary	21,314	0	10,599	0	0	0	0	0	31,913
St. Peters	10,315,017	81,304	5,157,523	0	0	0	0	0	15,553,844
St. Robert	894,834	447,459	433,023	0	0	0	0	0	1,775,316
St. Thomas	12,748	0	0	0	0	0	0	0	12,748
Stanberry	0	26,374	0	0	0	0	0	0	26,374
Ste. Genevieve	524,888	244,776	244,780	45,715	0	0	0	0	1,060,159
Steele	117,888	33,482	0	0	0	0	0	0	151,370
Steelville	196,641	98,665	0	0	0	0	0	0	295,306
Stella	2,311	0	0	0	0	0	0	0	2,311
Stewartsville	37,196	5,713	0	0	0	0	0	0	42,909
Stockton	199,662	99,813	99,813	19,559	0	0	0	0	418,847
Stoutland	10,286	0	0	0	0	0	0	0	10,286
Stover	90,944	0	42,215	0	0	0	0	0	133,159
Strafford	177,169	88,565	0	0	0	0	0	0	265,734
Sturgeon	44,188	0	19,121	0	0	0	0	0	63,309
Sugar Creek	281,302	0	0	35,065	0	0	0	0	316,367
Sullivan	1,266,200	632,511	0	0	0	0	0	0	1,898,711

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Summersville	45,141	0	0	0	0	0	0	0	45,141
Sunrise Beach	126,305	0	0	14,944	0	0	0	0	141,249
Sunset Hills	0	1,156,260	0	0	0	0	0	0	1,156,260
Sweet Springs	106,984	47,375	47,375	0	0	0	0	0	201,734
Table Rock Townsite	14,994	0	0	0	0	0	0	0	14,994
Taneyville	9,651	0	0	0	0	0	0	0	9,651
Taos	18,755	0	0	0	0	0	0	0	18,755
Tarkio	192,444	0	0	0	0	0	0	0	192,444
Thayer	321,999	0	0	0	0	0	0	0	321,999
Theodosia	46,672	0	0	0	0	0	0	0	46,672
Tipton	175,359	153	0	0	0	0	0	0	175,512
Town and Country	0	2,845,897	0	0	0	0	0	0	2,845,897
Tracy	254	0	0	0	0	0	0	0	254
Trenton	725,969	362,969	0	0	0	0	0	0	1,088,938
Troy	1,737,129	0	847,778	0	0	0	0	0	2,584,907
Truesdale	34,315	0	0	0	0	0	0	0	34,315
Tuscumbia	8,657	0	0	0	0	0	0	0	8,657
Twin Oaks	0	261,563	0	0	0	0	0	0	261,563
Union	1,230,430	307,597	615,216	0	0	0	0	0	2,153,243
Unionville	163,216	0	0	0	0	0	0	0	163,216
University City	0	2,302,832	0	150,980	0	0	0	0	2,453,812
Urbana	31,898	0	0	0	0	0	0	0	31,898
Urich	50,822	25,455	0	0	0	0	0	0	76,277
Uplands Park	0	28,047	0	1,879	0	0	0	0	29,926
Valley Park	0	603,159	0	0	0	0	0	0	603,159
Van Buren	122,312	56,729	0	0	0	0	0	0	179,041
Vandalia	292,421	146,140	0	0	0	0	0	0	438,561
Vandiver	88,511	0	0	0	0	0	0	0	88,511

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Velda	0	89,762	0	0	0	0	0	0	89,762
Velda Village Hills	0	73,911	0	0	0	0	0	0	73,911
Verona	23,886	0	0	0	0	0	0	0	23,886
Versailles	418,935	409,510	0	0	0	0	0	0	828,445
Viburnum	68,812	0	0	0	0	0	0	0	68,812
Vienna	88,970	0	42,616	7,772	0	0	0	0	139,358
Village of Four Seasons	140,995	21,124	0	0	0	0	0	0	162,119
Vinita Park	0	229,489	0	13,341	0	0	0	0	242,830
Vinita Terrace	0	18,998	0	0	0	0	0	0	18,998
Walnut Grove	40,405	0	0	0	0	0	0	0	40,405
Wardell	11,859	0	0	0	0	0	0	0	11,859
Wardsville	22,196	0	0	0	0	0	0	0	22,196
Warrensburg	2,081,300	1,040,465	0	209,560	0	0	0	0	3,331,325
Warrenton	1,166,918	291,731	583,461	0	0	0	0	0	2,042,110
Warsaw	480,726	240,331	230,981	0	0	0	0	0	952,038
Warson Woods	0	224,110	0	0	0	0	0	0	224,110
Washburn	17,767	8,883	8,883	0	0	0	0	0	35,533
Washington	2,651,614	1,325,777	0	170,286	0	0	0	0	4,147,677
Waverly	42,959	0	18,147	0	0	0	0	0	61,106
Wayland	15,685	0	0	0	0	0	0	0	15,685
Waynesville	399,165	112,378	191,456	0	0	0	0	0	702,999
Weaubleau	25,896	0	0	0	0	0	0	0	25,896
Webb City	1,070,876	502,571	502,573	0	0	0	0	0	2,076,020
Webster Groves	0	2,256,598	0	0	0	0	0	0	2,256,598
Weldon Spring	154,432	0	0	0	0	0	0	0	154,432
Wellsville	62,195	18,111	31,096	0	0	0	0	0	111,402

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Wellston	0	203,017	0	0	0	0	0	0	203,017
Wentzville	1,582,495	766,586	769,908	689,945	0	0	0	0	3,808,934
West Plains	2,377,499	1,712,417	0	0	0	0	0	0	4,089,916
West Sullivan	292	73	0	0	0	0	0	0	365
Weston	145,537	0	72,896	24,385	0	0	0	0	242,818
Westphalia	35,137	0	0	2,055	0	0	0	0	37,192
Wheatland	14,218	0	0	0	0	0	0	0	14,218
Wheaton	36,397	0	0	0	0	0	0	0	36,397
Wilbur Park	0	29,340	0	0	0	0	0	0	29,340
Wildwood	0	936,623	0	0	0	0	0	0	936,623
Willard	247,366	123,684	0	11,660	0	0	0	0	382,710
Williamsville	22,896	7,451	0	0	0	0	0	0	30,347
Willow Springs	229,281	114,549	0	0	0	0	0	0	343,830
Windsor	207,272	7,250	0	0	0	0	0	0	214,522
Winfield	45,814	0	21,382	0	0	0	0	0	67,196
Winona	92,132	130	130	0	0	0	0	0	92,392
Woods Heights	28,245	0	0	1	0	0	0	0	28,246
Woodson Terrace	0	361,468	0	16,308	0	0	0	0	377,776
Wright City	174,572	41,492	82,996	0	0	0	0	0	299,060
Wyaconda	8,040	0	0	0	0	0	0	0	8,040
Wyatt	8,466	0	0	0	0	0	0	0	8,466
COUNTIES:									
Adair	0	0	0	0	1,283,469	1,285,255	0	0	2,568,724
Andrew	0	0	0	143,499	399,795	799,582	0	0	1,342,876
Atchison	0	0	0	0	0	744,541	0	0	744,541
Audrain	0	0	0	0	1,022,235	2,045,095	0	0	3,067,330
Barry	0	0	0	0	1,528,482	1,525,569	0	0	3,054,051
Barton	0	0	0	0	424,365	424,370	0	0	848,735
Bates	0	0	0	32,737	0	512,616	0	0	545,353

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Benton	0	0	0	0	577,756	641,799	0	0	1,219,555
Bollinger	0	0	0	0	270,039	270,044	0	0	540,083
Boone	0	0	0	0	8,958,970	8,953,558	0	0	17,912,528
Buchanan	0	0	0	0	5,125,603	6,150,350	0	0	11,275,953
Butler	0	0	0	0	2,360,724	2,360,525	0	0	4,721,249
Caldwell	0	0	0	41,173	207,609	415,229	0	0	664,011
Callaway	0	0	0	0	0	1,455,370	0	0	1,455,370
Camden	0	0	0	0	3,509,751	3,508,424	0	0	7,018,175
Cape Girardeau	0	0	0	0	5,254,115	37	0	0	5,254,152
Carroll	0	0	0	35,124	289,607	288,019	0	0	612,750
Carter	0	0	0	0	162,782	162,787	0	0	325,569
Cass	0	0	0	0	3,961,475	3,946,123	0	0	7,907,598
Cedar	0	0	0	0	425,844	0	0	0	425,844
Chariton	0	0	0	36,456	215,378	220,556	0	0	472,390
Christian	0	0	0	0	2,058,112	3,657,127	0	0	5,715,239
Clark	0	0	0	0	193,377	580,446	0	0	773,823
Clay	0	0	0	0	13,207,473	13,189,325	0	0	26,396,798
Clinton	0	0	0	68,438	495,386	495,395	0	0	1,059,219
Cole	0	0	0	399,962	0	4,474,790	0	0	4,874,752
Cooper	0	0	0	0	625,245	1,560,817	0	0	2,186,062
Crawford	0	0	0	0	815,706	1,119,025	0	0	1,934,731
Dade	0	0	0	29,296	210,792	210,781	0	0	450,869
Dallas	0	0	0	0	494,061	1,436,872	0	0	1,930,933
Daviess	0	0	0	32,494	0	616,051	0	0	648,545
Dekalb	0	0	0	0	532,234	532,241	0	0	1,064,475
Dent	0	0	0	0	622,287	0	0	0	622,287
Douglas	0	0	0	0	342,021	342,012	0	0	684,033
Dunklin	0	0	0	0	0	1,270,830	0	0	1,270,830
Franklin	0	0	0	0	4,437,938	6,655,458	0	0	11,093,396

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Gasconade	0	0	0	0	682,882	682,827	0	0	1,365,709
Gentry	0	0	0	0	0	417,275	0	0	417,275
Greene	0	0	0	0	19,037,531	14,261,560	0	0	33,299,091
Grundy	0	0	0	0	439,276	439,084	0	0	878,360
Harrison	0	0	0	0	0	768,993	0	0	768,993
Henry	0	0	0	78,753	1,046,626	0	0	0	1,125,379
Hickory	0	0	0	0	225,664	451,230	0	0	676,894
Holt	0	0	0	0	147,238	514,992	0	0	662,230
Howard	0	0	0	0	255,609	729,150	0	0	984,759
Howell	0	0	0	0	1,773,907	499,692	0	0	2,273,599
Iron	0	0	0	0	307,758	0	0	0	307,758
Jackson	0	0	0	0	39,955,963	30,065,822	0	0	70,021,785
Jasper	0	0	0	0	4,999,920	4,665,964	0	0	9,665,884
Jefferson	0	0	0	0	8,704,787	17,408,970	0	0	26,113,757
Johnson	0	0	0	259,506	1,748,033	3,354,100	0	0	5,361,639
Knox	0	0	0	0	133,964	401,866	0	0	535,830
Laclede	0	0	0	0	1,616,226	1,615,438	0	0	3,231,664
Lafayette	0	0	0	0	1,232,409	1,232,835	0	0	2,465,244
Lawrence	0	0	0	0	1,093,318	1,093,212	0	0	2,186,530
Lewis	0	0	0	149,544	244,813	746,089	0	0	1,140,446
Lincoln	0	0	0	0	1,622,394	4,223,226	0	0	5,845,620
Linn	0	0	0	92,102	547,805	547,809	0	0	1,187,716
Livingston	0	0	0	0	817,061	0	0	0	817,061
Macon	0	0	0	0	547,377	957,566	0	0	1,504,943
Madison	0	0	0	0	383,470	728	0	0	384,198
Maries	0	0	0	50,334	216,346	412,130	0	0	678,810
Marion	0	0	0	0	1,448,819	2,173,094	0	0	3,621,913
McDonald	0	0	0	0	616,767	792,037	0	0	1,408,804

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Mercer	0	0	0	0	133,624	133,626	0	0	267,250
Miller	0	0	0	121,545	1,122,508	1,121,250	0	0	2,365,303
Mississippi	0	0	0	0	437,599	1,394,636	0	0	1,832,235
Moniteau	0	0	0	0	448,367	406,116	0	0	854,483
Monroe	0	0	0	51,537	237,313	237,286	0	0	526,136
Montgomery	0	0	0	0	379,728	569,318	0	0	949,046
Morgan	0	0	0	0	826,474	885,842	0	0	1,712,316
New Madrid	0	0	0	0	1,317,310	0	0	0	1,317,310
Newton	0	0	0	0	1,903,302	2,537,669	0	0	4,440,971
Nodaway	0	0	0	0	865,187	865,110	0	0	1,730,297
Oregon	0	0	0	0	324,499	324,506	0	0	649,005
Osage	0	0	0	0	406,508	36,686	0	0	443,194
Ozark	0	0	0	0	229,657	713,218	0	0	942,875
Pemiscot	0	0	0	0	596,843	894,839	0	0	1,491,682
Perry	0	0	0	0	974,622	911,190	0	0	1,885,812
Pettis	0	0	0	288,325	2,221,897	1,259,164	0	0	3,769,386
Phelps	0	0	0	0	2,059,838	2,057,595	0	0	4,117,433
Pike	0	0	0	0	594,379	1,355,534	0	0	1,949,913
Platte	0	0	0	1,921,325	4,593,233	5,692,689	0	0	12,207,247
Polk	0	0	0	0	0	2,139,866	0	0	2,139,866
Pulaski	0	0	0	0	1,154,238	576	0	0	1,154,814
Putnam	0	0	0	0	0	421,998	0	0	421,998
Ralls	0	0	0	0	355,712	386,451	0	0	742,163
Randolph	0	0	0	0	1,105,469	0	0	0	1,105,469
Ray	0	0	0	0	664,821	1,329,652	0	0	1,994,473
Ripley	0	0	0	0	0	388,411	0	0	388,411
Saline	0	0	0	0	919,143	919,194	0	0	1,838,337
Schuyler	0	0	0	0	123,877	247,979	0	0	371,856

Schedule 1-B

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2001

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Scotland	0	0	0	0	0	409,697	0	0	409,697
Scott	0	0	0	0	1,453,005	804,333	0	0	2,257,338
Shannon	0	0	0	0	192,731	0	0	0	192,731
Shelby	0	0	0	44,528	234,986	469,743	0	0	749,257
St. Charles	0	0	0	4,078,066	16,905,408	33,810,232	0	0	54,793,706
St. Clair	0	0	0	0	230,178	0	0	0	230,178
St. Francois	0	0	0	0	2,765,217	3,166,511	0	0	5,931,728
St. Louis	0	0	114,703,880	0	0	1,264,350	153,032,335	0	269,000,565
Ste. Genevieve	0	0	0	0	653,229	653,211	0	0	1,306,440
Stoddard	0	0	0	0	1,023,943	0	0	0	1,023,943
Stone	0	0	0	277,396	1,650,731	4,247,359	0	0	6,175,486
Sullivan	0	0	0	0	226,459	676,406	0	0	902,865
Taney	0	0	0	0	5,275,162	10,549,443	0	0	15,824,605
Texas	0	0	0	0	685,874	0	0	0	685,874
Vernon	0	0	0	0	774,441	0	0	0	774,441
Warren	0	0	0	0	1,044,820	3,134,045	0	0	4,178,865
Washington	0	0	0	85,116	579,727	1,785,311	0	0	2,450,154
Wayne	0	0	0	0	394,048	393,995	0	0	788,043
Webster	0	0	0	0	997,414	1,396,199	0	0	2,393,613
Worth	0	0	0	0	56,382	83,458	0	0	139,840
Wright	0	0	0	0	640,905	0	0	0	640,905
DISTRICTS:									
Smithville Area Fire Protection District	0	0	0	0	0	0	0	143,713	143,713
SNI Valley Fire Protection District	0	0	0	0	0	0	0	495,879	495,879
TOTALS	\$ 425,375,274	259,629,006	255,784,309	39,030,823	209,639,402	250,381,402	153,032,335	639,592	1,593,512,143

The accompanying Notes to the Supplementary Data are an integral part of this statement.

Notes to the Financial Statements and Supplementary Data

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Significant Accounting Policies

A. Basis of Presentation

These financial statements relating to sales and use tax collections of the Division of Taxation and Collection of the Department of Revenue present the cash receipts and distributions of the various state funds as reflected on Exhibit A, the cash receipts and distributions of the various local funds as reflected on Exhibit B, and the cash additions, deductions, and changes in cash and investments of the various custodial accounts as reflected on Exhibit C.

The Department of Revenue is a component unit of the State of Missouri and, as such, prepares a Comprehensive Annual Financial Report (CAFR). The financial statements presented in this financial report are supporting schedules for the department's CAFR and do not contain all financial data contained in the CAFR. Therefore, users of these financial statements are advised to refer to the department's CAFR for the financial position and results of operations.

The "Total (Memorandum Only)" column shown on these financial statements is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with the reference to the details of each fund.

Appropriations for the operation of the Division of Taxation and Collection are maintained by the Division of Administration of the Department of Revenue, and therefore, operating expenditures are not presented.

General fixed assets utilized by the Division of Taxation and Collection are included in the accounts of the Division of Administration of the Department of Revenue, and therefore, no statements of general fixed assets are presented.

B. Basis of Accounting

These financial statements are presented on a cash basis of accounting as described in the AICPA's Statement on Auditing Standards Number 62, which addresses special reports. The cash basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be

recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

In the Combined Statement of Receipts and Distributions - State Funds and the Combined Statement of Receipts and Distributions - Local Funds, revenues are recognized when received. Distributions reflect the actual disbursement of receipts to various state and local funds, local political subdivisions, and taxpayers.

In the Combined Statement of Additions and Deductions - Custodial Accounts, additions reflect actual cash receipts. Deductions reflect actual disposition of cash receipts to various state and local funds, local political subdivisions, and taxpayers.

C. Fiscal Authority and Responsibility

Sales and use tax and motor vehicle sales tax receipts collected from businesses and individuals (for motor vehicle sales tax) are deposited into various state and local funds. (NOTE: Marine and ATV sales and use tax collections are deposited to the same funds as the state sales and use tax.) One hundred percent of the state sales and use tax collections are deposited into the General Revenue Fund-State, School District Trust Fund, Conservation Commission Fund, Parks Sales Tax Fund, and Soil and Water Sales Tax Fund. In addition, motor vehicle sales tax collections are deposited into the funds noted above and the State Transportation Fund and State Road Fund. For the following local funds: Local Fuel Tax Trust Fund, Local Sales Tax Trust Fund, Local Use Tax Trust Fund, and Local Option Use Tax Trust Fund, actual tax proceeds are deposited in interest-bearing bank accounts until distributed. Subsequently, ninety-nine percent of the collections and ninety-nine percent of interest are distributed to the various political subdivisions with the remaining one percent going to the state's General Revenue Fund-State for a collection fee, except for the Local Fuel Tax Trust Fund which receives all of the collections.

Highway use tax receipts, collected on vehicles purchased outside of Missouri but titled in Missouri, are deposited into the Highway Department Fund, Conservation Commission Fund, Parks Sales Tax Fund, Soil and Water Sales Tax Fund, State Road Fund, and Local Fuel Tax Fund.

For operating purposes, the Division of Taxation and Collection of the Department of Revenue has been charged with the responsibility of administering transactions in the funds and accounts listed below. The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

- 1) General Revenue Fund-State: This state fund, as authorized by Section 144.700, RSMo, receives three-fourths of the collections from the four percent state sales and use tax. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo, and receives three-eighths of the collections from the four

percent motor vehicle sales tax as authorized by Section 144.070, RSMo.

- 2) Aviation Trust Fund: This state fund, authorized by Section 144.805, RSMo, receives sales tax on aviation jet fuel from common carriers. These taxes are paid as a result of exemptions to General Revenue sales tax. The exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue.
- 3) Conservation Commission Fund: This state fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives collections of the one-eighth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 5) Highway Department Fund: This state fund, as authorized by Section 144.440, RSMo, receives three-fourths of the collections from the four percent highway use tax.
- 6) Parks Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 7) School District Trust Fund: This state fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent state sales and use tax and one-eighth of the collections from the four percent motor vehicle sales tax.
- 8) Soil and Water Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 9) State Road Fund and State Transportation Fund: These state funds, as authorized by Section 144.070, RSMo, and Article IV, Section 30(b), Constitution of Missouri, receive three-eighths of the collections of the four percent motor vehicle sales tax. In addition, as authorized by Section 144.440, RSMo, the state road fund receives three-sixteenths of the collections of the four percent highway use tax.

The Division of Taxation and Collection of the Department of Revenue has the sole responsibility for maintaining and disbursing fund resources for all local funds.

- 1) Local Fuel Tax Fund: This local fund, as authorized by Section 144.440, RSMo, receives one-eighth of the collections from the four percent motor vehicle sales tax and one-sixteenth of the collections from the four percent highway use tax. Actual tax proceeds are deposited in an interest-bearing

bank account until distributed. Distribution is 60 percent to cities and 40 percent to counties.

In addition, the portion of motor fuel tax receipts collected from motor fuel distributors due to cities and counties is subsequently transferred to this fund prior to distribution.

- 2) Local Sales Tax Trust Fund: This local fund receives collections generated from local sales taxes imposed by local political subdivisions. These taxes are authorized by Chapters 66, 67, 70, 92, 94, 162, 190, 238, 321 and 644, RSMo.
- 3) Local Use Tax Trust Fund: This local fund, as authorized by Section 144.748, RSMo, receives collections generated by an additional 1 1/2 percent use tax upon all transactions which are subject to the taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

Local Use Tax was declared unconstitutional by the Missouri Supreme Court in Fiscal Year 1996. The Department of Revenue began refunding local use tax in fiscal year 1998.

- 4) Local Option Use Tax Trust Fund: This local fund, as authorized by Section 144.759, RSMo, receives collections generated by a use tax, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

The Department of Revenue has shared responsibility with the State Treasurer for maintaining and disbursing account resources for all custodial accounts as explained in further detail in subsequent footnotes.

- 1) Cabaret Sales Tax Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Cabaret Sales Tax Account and actual custody of account resources ultimately rests with the department.

The Cabaret Sales Tax Account is an interest-bearing bank account where collections from a county cabaret sales tax are deposited. These collections, less a one percent collection fee deposited to the state's General Revenue Fund, are distributed monthly to the county.

- 2) Compliance Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Compliance Clearing Account and actual custody of account resources ultimately rests with the department.

The Compliance Clearing Account is an interest-bearing bank account where tax payments from taxpayer audits are temporarily held. The Department holds these payments in this account pending final audit review. Depending on the results of the audit review, the Department transfers the tax payment to the appropriate state and local funds or refunds to the taxpayer.

- 3) Credit Card Sales Tax Collections Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Credit Card Sales Tax Collections Account and actual custody of account resources ultimately rests with the Department.

The Credit Card Sales Tax Collections Account is an interest-bearing bank account that receives sales and use tax payments by credit card from taxpayers. These funds are then transferred to the appropriate state and local sales tax funds. This account was closed in fiscal year 2002.

- 4) Motor Vehicle Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Clearing Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Clearing Account is an interest-bearing bank account that receives currently unidentifiable collections from motor vehicle fee and branch offices for various taxes and fees. When these receipts are identified they are transferred to various state and local funds.

- 5) Motor Vehicle Protest Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Protest Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Protest Account, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. Protest proceeds are deposited into an interest-bearing bank account.

Protested motor vehicle sales and use taxes and the related earned interest, are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 6) Protested Sales Tax General Revenue Account and Protested Sales Tax

Miscellaneous Account: The Department of Revenue has been charged with the responsibility of administering transactions in the protested sales tax accounts.

The protested sales tax accounts, as authorized by Section 144.700, RSMo, receives sales taxes paid under protest. The three percent General Revenue portion of state sales taxes paid under protest is transferred to the state's General Revenue Fund-State, which is in the custody of the State Treasurer. All other state and local sales taxes paid under protest are deposited into an interest-bearing bank account, which is in the custody of the Department of Revenue. Protested sales taxes and the related earned interest, are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 7) Sales Tax Bond Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Bond Account.

The Sales Tax Bond Account, as authorized by Section 144.087, RSMo, receives cash bonds posted by taxpayers and is maintained in the state's General Revenue Fund-State, which is in the custody of the State Treasurer. Cash bonds and related interest at the rate of five and one-fourth percent are refunded to the taxpayers after two years if they are determined to have satisfactory sales tax compliance and if their bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has ruled that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the Department of Revenue, which subsequently distributes the monies to the state and the appropriate political subdivisions.

- 8) Sales Tax Electronic Filing Holding Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Electronic Filing Holding Account and actual custody of account resources ultimately rests with the department.

The Sales Tax Electronic Filing Holding Account receives deposits from Web/Internet based sales and use tax filings. Deposits are deposited into an interest-bearing bank account. These receipts are paid through ACH debit transactions initiated by the taxpayer through a department approved service provider. The department transfers the collections to the appropriate state and local funds after processing the corresponding sales tax returns.

- 9) St. Louis Special Escrow Account: The St. Louis Special Escrow Account is an interest-bearing bank account where the department has escrowed funds to cover claims for refund of a three-eighths percent sales tax levied by the City of St. Louis.

The Missouri Supreme Court [ACI Plastics, Inc. vs. City of St. Louis, Citation No. 724S.W.2d513 (Mo. Banc 1987)] ruled the additional three-eighths percent sales tax was not legally levied during the period July 1, 1984, through March 17, 1987.

The amount was withheld from monthly distributions to the City of St. Louis during the year ended June 30, 1990, and placed in this account under the custody of the Director of Revenue pending resolution. The department has determined that this account will be closed after a six-month period of inactivity.

- 10) Suspense Holding (Sales Tax) Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Suspense Holding Account and actual custody of account resources ultimately rests with the department.

The Suspense Holding Account is an interest-bearing bank account where unidentified sales and use tax receipts are temporarily deposited when they are unable to be posted to the automated Missouri Integrated Tax System (MITS). When these receipts become identifiable, they are posted to MITS and are then transferred out of the Suspense Holding Account into the appropriate sales tax funds.

D. Cash and Investments

Cash and investments consist of the following:

	Year Ended June 30,	
	2002	2001
Held by the state treasurer	\$ 35,950,663	46,449,447
Held by the department	169,974,926	172,063,060
Total	<u>\$ 205,925,589</u>	<u>218,512,507</u>

For reporting purposes, cash and investments include bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost, which approximates market. Cash resources are combined to form

a pool for investment purposes. Investments are managed by the department's investing agent in accordance with an agreement entered into in July 1998. Interest income earned as a result of pooling is distributed to the appropriate accounts based on each account's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43.020 authorizes the department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

Deposits

At June 30, 2002 and 2001, all deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000; the balance is secured by collateral pledged to the department and held by the department's agent in the department's name.

To protect the safety of state deposits, Sections 30.270 and 110.020, RSMo 2000, require depositories to pledge collateral securities to secure deposits not insured by the FDIC.

Investments

Investments are composed of the following:

		June 30,			
		2002		2001	
		Reported Amount	Fair Value	Reported Amount	Fair Value
Repurchase					
agreements	\$	143,765,196	143,765,196	129,363,149	129,363,149
Agency securities		21,482,187	22,088,118	38,641,003	39,266,676
Total	\$	165,247,383	165,853,314	168,004,152	168,629,825

These investments were held by the department's agent in the department's name. All investments in repurchase agreements and agency securities are 100 percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the department.

2. Transfers-In

- A. Local Sales Tax Trust Fund and Local Option Use Tax Trust Fund: These amounts represent local sales tax and local option use tax collected by the Division of Motor Vehicles and Drivers Licensing central office and local branch and fee offices. The collections are subsequently transferred to the Local Sales Tax Clearing Account and the Local Option Use Tax Clearing Account. These amounts are included in the

monthly distributions to the local taxing authorities.

- B. Local Fuel Tax Trust Fund: These amounts represent the cities' and counties' portion of taxes and fees collected and transferred in by the Highway Reciprocity Commission, and motor fuel tax collections transferred in from the state's Motor Fuel Tax Fund. These transfers are subsequently distributed to cities and counties.

3. Refunds of Overpayment of Taxes

Refund amounts of overpayment of state and local sales and use taxes and state motor vehicle sales taxes including interest for the fiscal year ending June 30, 2002 and 2001, are listed below. These refunds were paid from refund appropriations maintained by the Division of Administration of the Department of Revenue. These refunds are not reflected in the schedules and do not necessarily relate to the receipts in the years issued.

	Amount of Refunds Year Ended June 30,	
	2002	2001
Sales and use tax	\$ 55,647,782	51,064,674
Local use tax	0	1,088,202
Motor vehicle sales and use tax	4,573,384	4,815,076
Highway use tax	900,974	1,052,392

Notes to the Supplementary Data:

4. Local Funds

Distributions to political subdivisions on Exhibit B-1 and Exhibit B-2 reconcile to distributions on Schedule 1-A and 1-B as follows:

	Year Ended June 30,	
	2002	2001
Distributions to political subdivisions per Exhibit B	\$ 1,921,319,340	1,843,582,928
Less: Local Fuel Tax Trust Fund distributions	(252,988,185)	(250,070,785)
Distributions per Schedule 1	<u>\$ 1,668,331,155</u>	<u>1,593,512,143</u>

5. Local Sales Tax Trust Funds

The following funds comprise Local Sales Tax Trust Fund distributions to political subdivisions presented on Exhibits B-1 and B-2.

- 1) City Sales Tax Trust Fund: This local fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes and subsequently distributes the taxes and interest to the cities.
- 2) City Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 92, 162, 321, and 644, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently distributes the taxes and interest to the City of St. Louis. The collection and subsequent distributions of the city capital improvements sales tax, as authorized by Section 94.577, RSMo, are also accounted for in this fund.
- 3) Public Mass Transportation Sales Tax Trust Fund: This local fund, as authorized by Sections 92.410, 94.625 and 94.725, RSMo, receives collections generated from public mass transportation sales taxes and subsequently distributes the taxes and interest to the public mass transportation systems.
- 4) County Sales Tax Trust Fund: This local fund, as authorized by Section 67.525, RSMo, receives collections generated from county sales taxes and subsequently distributes the taxes and interest to the counties.
- 5) County Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 67, 190, and 644, RSMo, receives collections generated by various types of local sales taxes. The taxes and interest are subsequently distributed to the counties.
- 6) St. Louis County Sales Tax Trust Fund: This local fund, as authorized by Chapters 66 and 94, RSMo, receives collections generated from St. Louis County sales taxes and subsequently distributes the taxes and interest to St. Louis County to be distributed by St. Louis County to the appropriate cities within the county.
- 7) Districts Sales Tax Trust Fund: This local fund, as authorized by Section 321.246, RSMo, receives collections generated from fire protection districts sales taxes. Net taxes and interest are subsequently distributed to the districts.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the financial statements of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the two years ended June 30, 2002, and have issued our report thereon dated January 10, 2003.

During our audit, we identified certain management practices which we believe could be improved. Our audit was not designed to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following Management Advisory Report should not be considered all-inclusive of areas needing improvement.

1. Sales and Use Tax Exemptions
--

The Department of Revenue (DOR) does not track information regarding all sales and use tax exemptions and, as a result, cannot determine the effects on state revenue related to each of the exemptions.

There are currently 115 sales and use tax exemptions provided by state law. Exemptions have been passed by the legislature for a multitude of reasons, from a reduction of sales tax on food sales by three percent, (Section 144.014, RSMo 2000) to an exemption for materials purchased by a contractor to be used in fulfilling a construction, repair or remodeling contract with an exempt entity (Section 144.030.2(36), RSMo 2000). Other sales tax exemptions include animals or poultry used for breeding or feeding purposes (Section 144.030.2(7), RSMo 2000), sales made to individuals paying with Women, Infants, and Children Program federal government coupons or vouchers (Section 144.038, RSMo 2000), and sales of insulin (Section 144.030.2(18), RSMo 2000).

Taxpayers remit sales and use tax returns monthly, quarterly, or annually to the DOR. The information on the return is then entered into the Missouri Integrated Tax System (MITS). The returns include gross sales receipts, adjustments to gross sales receipts, and taxable sales. The adjustment amounts include, but are not limited to, exempt sales for the period of the sales tax return (file period), correction of errors from previous file periods, etc. DOR records indicate adjustments to gross sales receipts totaled approximately \$110 billion and \$108 billion in fiscal years 2002 and 2001, respectively. The taxpayer is not required to provide detailed information of what is included in the adjustments total. In addition, according to DOR personnel, some taxpayers report only taxable sales and do not include gross sales receipt or adjustment amounts on the sales and use tax return.

Because exemption information is not reported and tracked for most exemptions, the cost in terms of reduced state sales and use tax revenue for each exemption cannot be determined.

The DOR does require taxpayers to report the sale of batteries, textbooks, and food as separate line items on sales tax returns. As a result, this allows the DOR to determine the taxable sales related to each of these exemptions. Effective October 1997, food sales are exempt from the General Revenue Fund-State levy (three cents). Based upon taxable food sales reported, the reduction of state sales tax revenue to the General Revenue Fund-State for the exemption on food sales was approximately \$204 million and \$237 million during fiscal years 2002 and 2001, respectively.

Failure to determine the fiscal impact of various sales and use tax exemptions on state revenues reduces the general assembly's ability to make informed decisions regarding the propriety of current and possible future exemptions.

WE RECOMMEND the Department of Revenue develop a comprehensive system to compile and maintain exemption information so that the reductions of state revenue related to each exemption can be determined.

AUDITEE'S RESPONSE

The department disagrees with the recommendation. The cost of implementing this recommendation would outweigh the benefit derived.

Approximately 115 sales tax exemptions would have to be tracked if this recommendation were implemented. Either the department would have to create a return listing the 115 exemptions from which taxpayers could choose or taxpayers would be required to write their exemptions in a space provided on the return. Both options are costly and unwieldy for taxpayers and the department.

Listing all of the exemptions on a return would substantially increase the complexity of forms and the burden on taxpayers who complete and file them. It would also require major MITS system programming to account for and track exemptions. Yet, there is no assurance taxpayers would provide accurate information.

The department's experience with itemizing exemptions in the past indicates that data we would collect would be unreliable. For example, at one time the department listed general categories of adjustments relating to exemptions. Taxpayers often categorized their adjustments incorrectly or completed the "other" line. This delayed processing and increased associated costs without providing reliable data, so the department simplified its forms by removing these items. Also, at one time, taxpayers were required to provide video rental receipts on a separate box on the return. Taxpayers either completed that line incorrectly or failed to complete it at all. There was no incentive for taxpayers to comply and no ramifications if they did not complete it. These inaccuracies in taxpayer reporting eventually led the legislature to change the law so that it was no longer dependent on this data.

Allowing taxpayers to write in their adjustments would add administrative difficulties and decrease reliability. Taxpayers would not write the name of claimed exemptions consistently, requiring department data entry personnel to interpret and categorize adjustments with no assurance of accuracy. This would also slow processing and reduce efficiencies in processing returns.

The department tracks the sale of batteries, textbooks, and food sales as separate lines on the return only because they are partially exempted from tax, and the taxpayer must report tax at a lower rate. This procedure appears to be relatively successful due largely to the fact that taxpayers must report these exemptions and report the sales to claim the lower rate. Expanding this reporting to all 115 exemptions without providing an incentive or penalty would not achieve similar results. Any incentive or penalty added by statute would further add to the cost and complexity of sales tax reporting for both taxpayers and the state.

While the department agrees with the State Auditor that greater transparency in sales tax exemptions is a laudable goal, the department is unable to devise a cost effective way to provide such transparency when the sales tax law is so complex. The department will continue to work for sales tax simplification to achieve this end.

AUDITOR'S COMMENT

Although changes in reporting may be required, it is in the best interest of the state to track the various sales and use tax exemption amounts. As previously noted, failure to determine the fiscal impact of various sales and use tax exemptions on state revenue reduces the general assembly's ability to make informed decisions related to current and possible future exemptions.

Since taxpayers are already reporting adjustments, they should currently be tracking sales related to various sales and use tax exemptions and other adjustments. A method of reporting, which would provide reliable additional information for various sales and use tax exemptions, should be developed to accumulate the information the taxpayers should already have available.

2. Project Exemption Certificates
--

The Department of Revenue (DOR) lacks procedures to monitor the issuance or use of project exemption certificates issued by tax-exempt entities. Section 144.062.2, RSMo 2000, provides that when any tax-exempt entity contracts for the purpose of constructing, repairing or remodeling facilities, and purchases of tangible personal property and materials to be incorporated in the project are to be made on a tax-exempt basis, such entity shall issue project exemption certificates. Project exemption certificates authorize contractors to purchase materials to be consumed in projects without paying sales tax. A copy of a project exemption certificate should be presented to all suppliers from which contractors purchase materials.

We surveyed 299 tax-exempt entities requesting information regarding projects begun after January 1, 1999 and before May 2002, involving the issuance of project exemption certificates. Of the 264 entities that responded, 1,781 projects were reported to us with a

total cost of approximately \$956 million.

A. The DOR has not created a standard project exemption certificate form. Section 144.062.2 RSMo 2000 and 12 CSR 10-3.388, specify the information that shall be included in the certificate. Section 144.062.2 RSMo 2000, further states that the Director of Revenue shall approve the form and content of the project exemption certificate. These certificates must include the following:

- Exempt entity's name, address, Missouri tax identification number and signature of authorized representative
- Project location, description and unique identification number
- Date the contract is entered into, which is the earliest date materials may be purchased for the project on a tax-exempt basis
- Estimated project completion date
- Certificate expiration date, which is the final date materials may be purchased for the project on a tax-exempt basis.

Tax-exempt entities are not required to file a copy of or report information related to tax exemption certificates issued with the DOR. In addition, suppliers are under no obligation to report to the DOR project exemption certificates received from contractors. As a result, the number of project exemption certificates issued, the contractors to which the certificates were issued, the estimated or actual costs of the projects, and the names of suppliers from which tax-exempt materials are purchased are not available.

Failure to provide a standard exemption certificate form or monitor the use of project exemption certificates reduces assurance that the use of this sales tax exemption is in compliance with state law and is not being abused.

B. Contractors are not required to maintain records detailing which materials were actually consumed in the project. Section 144.062.4 RSMo 2000, states that any excess materials purchased by a contractor using a project exemption certificate but not consumed in the project must either be returned to the supplier or the appropriate sales or use tax must be paid and reported on a return filed with the DOR. According to DOR Field Audit Bureau (FAB) personnel, when a supplier is audited the FAB ensures that all gross sales receipts have been reported. They also review sales that were considered tax-exempt and ensure there is proper supporting documentation, such as a project exemption certificate for sales made pursuant to Section 144.062 RSMo 2000.

We contacted twenty-two of the tax-exempt entities surveyed which indicated they had issued project exemption certificates. Nine of the twenty-two entities indicated they do not monitor the use of project exemption certificates by contractors. Thirteen of the twenty-two entities monitor the amount of materials they are charged for by the contractor in some manner; however, they do not ensure that all materials purchased by the contractor under the project exemption certificate are actually used

in the project. One entity indicated the burden of monitoring whether purchases made by the contractor are actually incorporated into the tax-exempt project is the responsibility of the DOR.

Without adequate documentation or proper monitoring of materials used in the tax-exempt project, the DOR cannot determine whether the tax exemption was applied in compliance with state law.

WE RECOMMEND the Department of Revenue develop procedures to monitor the issuance and use of project exemption certificates.

AUDITEE'S RESPONSE

The department agrees in principle that monitoring the use of the project exemption certificate through other means than audit is a desirable goal; however, we see no practical way to accomplish this. The department currently advises taxpayers of the information a contractor is required to capture and provide sellers of materials used in an exempt project. The State Auditor's staff advised the department that they did not find any certificates in the course of the audit that failed to contain the necessary information. Therefore, requiring a particular form will not change the information currently collected by contractors nor ensure the accuracy or validity of an exemption claim.

The department currently reviews project exemptions in the course of audits that involve a claim of a project exemption. The auditor verifies the exemption claim with the purchase invoices to ensure the amount purchased was earmarked for a properly documented exempt project. However, the department is aware of no way to ensure that all such materials were actually used on the exempt project absent observation of the entire construction project.

AUDITOR'S COMMENT

If proper application of any sales and use tax exemption cannot be monitored, legislation should be pursued to abolish the exemption or modify the provisions of the exemption to allow for adequate monitoring.

3. Sales and Use Tax Overpayments
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The Department of Revenue has not determined the appropriate disposition of sales and use tax overpayments submitted by businesses that have closed their sales and use tax registration. By failing to determine the appropriate disposition of these monies, the department has accumulated approximately \$9.5 million in the General Revenue Fund-State (GRF-S) of overpayments relating to file periods that can no longer be refunded to or used as a credit by the original taxpayers.

Overpayments of sales and use taxes result from overpaid returns, amended returns, or audited returns. Overpayments may be applied as credits on taxes due or refunded as provided by Section 144.190, RSMo 2000. As of June 30, 2002, the MITS reflected

overpayments totaling more than \$76 million. DOR records indicate that of this amount, \$9,482,044 was for overpayments related to filing periods older than three years submitted by businesses that have closed their sales and use tax registration accounts. As a result, there will not be future taxes due which the overpayments could be applied against. The department notified the businesses of the overpayments when they occurred; however, the credits were not used prior to the businesses closing.

The department has a fiduciary responsibility to resolve overpayments for closed business. In addition, resolving the overpayments for closed businesses could relieve the administrative burden of continuing to track these amounts.

This issue has been addressed in previous reports.

WE AGAIN RECOMMEND the Department of Revenue determine the appropriate disposition of overpayments relating to file periods older than three years for closed businesses.

AUDITEE'S RESPONSE

The Department agrees with the recommendation. There is currently a team in place evaluating the most efficient procedure to "write-off" out-of-statute overpayments.

4. Sales and Use Tax Refunds

- A. State law does not require vendors to return sales and use tax refunds and related interest to the original purchaser when applicable, resulting in a windfall for the vendor. Vendors collect sales and use taxes from their customers and remit the taxes to the DOR. Section 144.190, RSMo 2000, authorizes the DOR to issue sales and use tax refunds due to an overpaid return, an amended return, or an audited return. During fiscal years 2001 and 2002, the DOR disbursed sales and use tax refunds, including interest, of approximately \$51 million and \$55 million, respectively. In addition to refunds, an undetermined amount of credits were applied to under payments of taxes. It should be noted that for some refunds the vendor is the original purchaser and some refunds are the result of taxpayer errors, quarter-monthly filer estimates, or other circumstances in which sales and use taxes were not collected from a purchaser, and as a result, should be retained by the vendor.

We addressed this issue in previous audit reports. Legislation was introduced in the 2002 legislative session concerning this issue; however, it was not approved by the General Assembly. Legislation has also been introduced in the 2003 legislative session that will prohibit the refund or credit of sales or use tax incorrectly collected or computed by a retailer, unless it is demonstrated to the satisfaction of the director of revenue that all incorrectly collected or computed amounts were or will be refunded or credited to every purchaser that originally paid the tax, or that the tax originally reported and remitted to the director was paid by the retailer and not

collected from purchasers.

In the event the legislation introduced in the current session does not become law, the DOR should continue to support legislation which would require sales and use tax refunds and related interest be returned to the original purchaser.

- B. The GRF-S does not receive reimbursement from other funds for their proportionate share of interest paid on refunds of sales and use taxes. Based upon the percentage of distributions to state and local funds (exclusive of GRF-S) to total distributions to state and local funds, interest payments of approximately \$5.9 and \$4.7 million should have been allocated during the years ended June 30, 2002 and 2001, respectively, and is due to the GRF-S from other state and local funds.

Sales and use tax refunds are issued to each taxpayer from the GRF-S. To reimburse the GRF-S, adjustments are automatically made by the MITS for the principal amount of the refunds due from other state and local funds. However, adjustments are not automatically made to other state and local funds for the interest paid on sales tax refunds. Interest and penalties received on the payment of delinquent taxes are distributed to the various state funds and local governments. We are not aware of any state law which addresses the allocation of interest received on delinquent payments or interest paid on refunds. In the absence of such a law, the DOR should allocate interest paid on refunds and interest received on delinquent payments in the same manner.

This issue has been addressed in previous reports.

WE AGAIN RECOMMEND the Department of Revenue:

- A. Support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser.
- B. Ensure the GRF-S is reimbursed for other funds' proportionate share of interest paid on sales and use tax refunds.

AUDITEE'S RESPONSE

- A. *The department agrees with the recommendation. Several proposals have been introduced in the Missouri General Assembly that would ensure a refund is returned to the purchaser.*
- B. *The department agrees with the recommendation. However, our current tax system cannot calculate and allocate interest to the other state and local funds. The department is exploring alternatives for recovering the proportionate share of interest from other state funds. The department has been unable to develop any alternatives for recovering interest from the local governments without the acquisition of a new tax system.*

This report is intended for the information and use of the management of the Department of Revenue, Division of Taxation and Collection and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

STATISTICAL SECTION

History, Organization, and
Statistical Information

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Department of Revenue was created by Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The Director is appointed by the Governor with the advice and consent of the Senate.

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. The division has six areas and one office.

Accounting Services

Accounting Services is responsible for cashiering and deposit of tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions and for division forms and publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations and pursues noncompliant taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities, pursuing bad checks, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. Customer Assistance is also responsible for providing assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing business licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director on cases pursued by the prosecuting attorneys.

Field Audit, Instate and Outstate

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development and implementation of the division's data processing systems. IT provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration. IT also provides personal computer software training, in-house programmer training and system training to division personnel and administers electronic media including forms by fax for the division.

Personal Tax

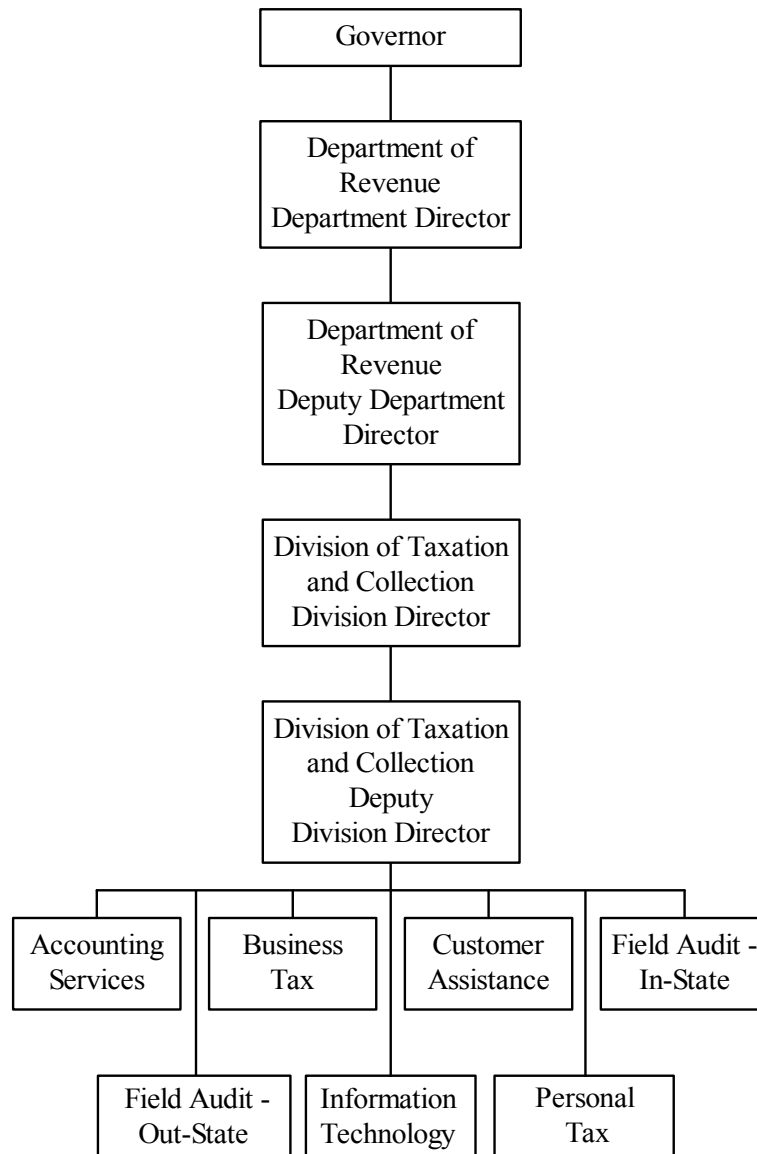
Personal Tax is responsible for administrating individual income, partnership, fiduciary and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts, preparation of the division's budget request, tax returns and forms design and electronic-commerce.

Carol Russell Fischer served as Division Director from June 1998 until January 9, 2001. Stan Farmer currently serves as the Division Director.

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
ORGANIZATION CHART
JUNE 30, 2002



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